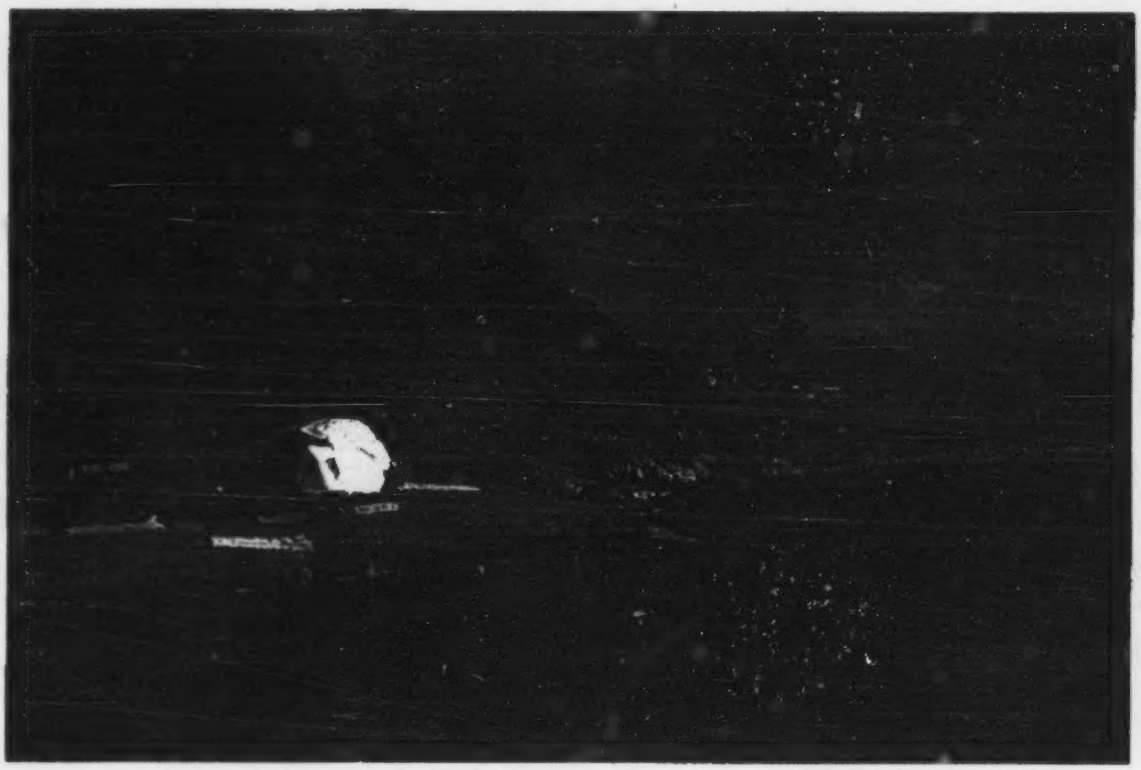

The Corporation of the City of White Rock

2009 Annual Report

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2008 – 2011 Council

Back row
Councillor Grant Meyer, Councillor Mary-Wade Anderson, Councillor Helen Fathers, Councillor Doug McLean

Centre
Mayor Catherine Ferguson

Front row
Councillor Alan Campbell, Councillor Lynne Sinclair

Council's Mission Statement

Building community excellence through effective stewardship of all community resources.

In accordance with Section 145(2) of the *Local Government Act*, the November 15, 2008 election of James Coleridge was ruled invalid. The City of White Rock held a by-election September 12, 2009. Councillor Grant Meyer was the successful candidate and took his Oath of Office October 5, 2009.

Declarations of Disqualification in 2009, there were no applications for the declaration of disqualification of a Council member made pursuant to Section 111 of the *Community Charter* in 2009 pertaining to the City of White Rock.

Mayor's Message

On behalf of White Rock City Council, I am pleased to present the 2009 City of White Rock Annual Report.

Throughout the year, Council endeavored to rebuild public trust by focusing its energies on the issues most important to residents.

More specifically, we have been working to make White Rock more sustainable through good governance and ongoing investment in infrastructure, including road, sidewalk and sewer improvements. We've also been exploring ways to improve the overall business climate in White Rock—work that will continue in the months to come.

Looking ahead, economic sustainability will remain one of our top priorities. Through our Core Services Capacity Review, we will continue to look for efficiencies in our day-to-day operations, as well as more effective ways to leverage your tax dollars. We will also be undertaking a series of initiatives to grow our local economy and diversify our tax base so as to lessen the residential tax burden. One of the first steps will be developing a vision for our key business districts, along with a consistent way of marketing White Rock to potential investors and tourists. Council has also endorsed the Mayor's Task Force on Investment and Revitalization to focus specifically on advising Council on innovative and creative ways to encourage economic development.

In particular, we will be looking at ways to strengthen our arts and culture sector. As a Council, we recognize arts and culture as an integral part of our community, and an important component in our ongoing development as a tourist destination.

A second priority will be ensuring that White Rock is a healthy community that provides for the social and physical well-being of its residents. We will be introducing an Affordable Housing Strategy in 2010, as well as reviewing many of our programs, policies and facilities to ensure they are meeting the community's changing needs.

Of course, as Council moves forward with each of these efforts, communication with residents, property owners and other stakeholders will be essential. I want to assure you that we recognize the importance of ongoing dialogue with taxpayers and will continue to make integrity, accountability and transparency our guiding principles in everything we do.

In the meantime, if you would like to share your ideas, comments or feedback with us, you may do so at any time by sending an email to whiterockcouncil@city.whiterock.bc.ca.

Catherine V. Ferguson

City Manager's Message

2009 was a year of transition in the City of White Rock. With the election of a new Council came new operational priorities and a heightened focus on customer service.

Staff worked diligently throughout the year to identify and eliminate inefficiencies, including reviewing our organizational structure to ensure that we were deploying staff in the most cost-effective manner possible. Unfortunately in some cases, we found ourselves in the difficult position of having to say goodbye to some long-time employees as we endeavoured to meet the efficiencies and priorities of the City.

As a small municipality, White Rock faces the challenge of providing a full complement of municipal services without putting an undue burden on taxpayers. In 2009, pressure was particularly acute as the global economic slowdown reduced the City's investment income, our costs for our collective agreements increased, and other items such as recycling no longer were cost neutral.

However, the City was very fortunate in receiving federal and provincial grants for many of our projects and paving and sidewalk construction was evident throughout the community. The announcement of Build Canada grants for the Centre for Active Living and the restoration of the Museum and Archives building and the RInC grants for our recreational projects resulted in more money than we have ever had in our capital program.

These grant monies combined with city funds enabled the City to meet the Council 2009 priorities of investing in infrastructure and revitalizing the waterfront. Another priority of the City was met with the adoption of the Cosmetic Pesticide Bylaw along with an extensive education program. Staff finalized work on the adopt-a-park program and started work on a new Tree Management Bylaw and Community Climate Action Plan in 2009.

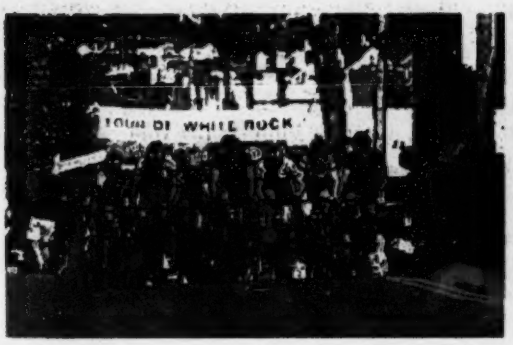
In 2009, the Citizens' Satisfaction Survey was undertaken and allowed us to benchmark our service levels and citizens' satisfaction compared to the previous survey undertaken in 2007. Customer service remains a top priority for our staff and all staff received training in this area in an effort to continually improve our service to the public.

We will be continuing the examination of our services to find efficiencies and ways to increase their effectiveness as we go forward into 2010. Although this can be challenging, it can also provide us with new opportunities.

I would like to express my personal thanks to the Mayor and Council, our employees, and the many volunteers - all who are dedicated and work diligently for White Rock.

Penny Clark

City of White Rock at a Glance - 2009



Incorporated
April 15, 1957

Population (2006 Census)
18,755

Population Information (2006 Census)

	Male	*Female*
All ages	8,460	10,295
0 – 14	965	970
15 – 24	845	775
25 – 44	1,920	2,105
45 – 64	2,715	3,250
65 +	2,015	3,195

City Area
5.16 sq. km.

Dedicated Park Land
80 acres (approx.)

Residential Housing Starts
72 new housing units, minus 26 demolitions for net increase of 46 housing units

Construction Value
$43,617,266

Average Cost of a Detached Home
$765,994 (Year-End 2009)

Building Permits Issued
184 total

Business Licenses Issued
1,524 business licenses

Pier Length
1,542 ft or .28 miles or 0.47 km

Promenade Length
7,199 ft or 1.36 miles or 2.19 km

2009 Committees

City of White Rock Committees

Standing Committees
- Economic Committee
- Finance and Audit Committee
- Governance and Legislation Committee
- Intergovernmental Committee
- Land Use and Planning Committee

Select Committees
- Cultural Committee
- Environment Committee
- Health and Social Committee
- Infrastructure and Transportation Committee
- White Rock Spirit of BC Committee

Other
- Advisory Design Panel
- Grants-In-Aid

Organizational Appointments

- E-COMM Board of Directors
- Fraser Valley Regional Library
- Lower Mainland Treaty Advisory Committee
- Metro Vancouver- Mayors Committee
- Metro Vancouver – Labour Relations Bureau
- TransLink Mayor's Council
- Business Improvement Association
- Chamber of Commerce
- Communities In Bloom
- Lower Mainland Local Government Association
- Peace Arch Hospital and Community Health Foundation
- Semiahmoo First Nation
- South Fraser Child and Youth Council
- Surrey School District #36
- White Rock Museum and Archives

Legislative Appointments

- Board of Variance
- Joint Family Court and Youth Justice Committee
- Parcel Tax Roll Review Panel

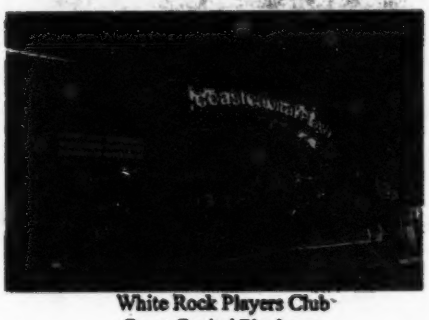
Cultural Committee
"Conversation on the Arts"

Intergovernmental Committee Meeting

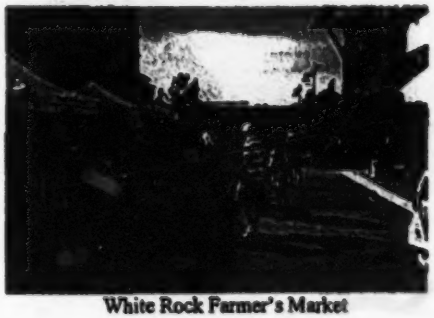
2009 Grants-In-Aid

Through the approved budget of $30,000 allocated for grants, the City of White Rock provided funding and support to the following organizations and events:

Alzheimer Society of British Columbia
Atira Women's Resource Society
Christmas on the Peninsula Society
Community Arts Council of White Rock and District
Community of Lights Event Society (Spirit of the Sea)
Crescent Beach Community Services
Crescent Beach Pipe Band
Earl Marriott Dry Grad
Food Action Coalition of Surrey-White Rock/South Fraser Women's Services Society
Friends of Semiahmoo Bay Society
Highlanders of Canada
Kids Help Phone
Ocean's Athletics Track and Field Club
Peach Arch Lions Club
Peninsula Arts Foundation
Royal Canadian Army Cadet Corps, Seaforth
Semiahmoo Family Place Association
Semiahmoo House Society
Semiahmoo Peninsula Marine Rescue Society
South Fraser Women's Services Society
West Coast Minor Ball Hockey Association of British Columbia
White Rock Come Share Society
White Rock Community Orchestral Society
White Rock Farmer's Market Association
White Rock Players Club
White Rock/South Surrey Skating Club
White Rock/South Surrey Stroke Recovery Branch



White Rock Players Club
Coast Capital Playhouse



White Rock Farmer's Market

2009 Strategic Goals and Activities

REBUILDING PUBLIC TRUST

Listen to and respect all opinions
Activity:

- Tracking of Correspondence, Direct E-mail, Letters to Mayor and Council
- Everall Neighbourhood Plan
- Best Practices for Public and Applicant for Speaking at Meetings
- Process for Responding to Inquires / Complaints

Provide the public with meaningful participation in decisions
Activity:
Open Houses / Meetings Held:

- Upper Roper Avenue Retaining Wall
- Cosmetic Pesticide Use Bylaw
- Roper Avenue Parking
- Community Gardens
- Stormwater Management Plan
- Community Climate Action Plan
- Conversation on the Arts
- All Development Permit, Zoning and OCP Amendments
- 10 – 15 Traffic Calming Requests

Support accountability and transparency in all City decisions
Activity:

- Citizens' Satisfaction Survey
- Lobbyist Registration Policy (researched and presented)

DEVELOPING A TOWN CENTRE PLAN

Develop a concept plan for the Town Centre that reflects the community's vision for White Rock
Activity:

- Official Community Plan (OCP) Amendment #2 North Bluff Area
- OCP Amendment #4 Heights, Floor Area Ratio, Densities

Other Town Centre Initiatives:

- Opening of the White Rock Community Centre
- Farmers Market at Miramar Plaza

Other Development Initiatives:

- Official Community Plan (OCP) Amendment #3 Town Centre Density & Height
- Development Permit Guidelines

INVESTING IN INFRASTRUCTURE

Restore funding for road, sidewalk and intersection improvements
Activity:

- Designed and constructed numerous projects listed in the City's Strategic Transportation Plan, with an overall investment (2009) of approximately $1,057,000 and over $390,000 in grant funding (LocalMotion and ICBC) was received for these projects. Significant pedestrian and sidewalk improvements throughout the City
- Final phase of the Stayte Road Reconstruction Project, including road, sanitary and storm improvements
- Upgrade of the Habgood Pump Station (storm; mechanical system)
- Completion of the 2009 pavement overlay program and reconstruction of sidewalk facilities on the south side of Marine Drive (the hump)

Explore grant opportunities for priority projects
Activity:

- RInC Grant: City Sports Fields and Recreation Facilities (Grant $103,333)
- RInC Grant: Multi Purpose Facility Upgrades for Kent Street Activity Centre and Centennial Park Leisure Centre (Grant $196,500)
- Build Canada Grant: Centre for Active Living / Peace Arch Curling Club (Grant $ 2,161,060)
- RInC Grant: Revitalization of the Waterfront (Grant $ 430,070)
- Affordable Housing Strategy

Review revenue sources for Master Plans, including funding for the implementation of short and long term initiatives
Activity:

- All Master Plan Implementation Revenue Sources Review

Other Investing in Infrastructure Initiatives
Activity:

- Substantial Pre-Construction Progress on the Integrated Facility of Peace Arch Curling Club and the Centre for Active Living at Centennial Park
- Stamped Asphalt (when possible) for New & Upgraded Crosswalks

IMPROVING THE CITY'S GREEN SPACES

Expand the amount of parkland in Town Centre and the West Side
Activity:

- Parks Master Plan (PMP)
- PMP / School Joint Use Agreement (began)
- Tree Management Bylaw (progressing)
- Property Acquisition for Parkland at 15463 Buena Vista Avenue
- Monitor Available Property Listings for Potential Parkland Acquisition

Review maintenance standards and align resources to meet the community's expectations
Activity:

- Park Maintenance Standards (progressing)
- Heritage Stone Program Memorandum of Understanding with the White Rock Museum and Archives (progressing)
- Practices for Rodent Control

Examine and promote neighbourhood partnerships to enhance beautification of green spaces
Activity:

- Adopt-A-Park
- Trees for Tomorrow Planting

Implement cosmetic pesticide bylaw and education program
Activity:

- Cosmetic Pesticide Bylaw followed by Educational Program

Other Environmental Initiatives

- Environmental Strategic Plan
- Integrated Stormwater Management Plan (introduction)
- Community Climate Action Plan (signed on & progressing)
- West Nile Virus Grant
- Trees for Tomorrow Grant
- Climate Revenue Incentive Program Grant
- Update of the Bike Route Plan through the City
- Lighting Retrofit in all City Buildings (per BC Hydro Power Smart Program)
- Implementation of Multi-Family / Commercial Yard Waste Collection Program
- Metro Vancouver's Draft Liquid Waste Management Plan
- Metro Vancouver's Zero Waste Plan
- Removal of Bottled Water Use from City Facilities

REVITALIZING THE WATERFRONT

Apply for grant(s) to further the Museum and Archives Revitalization Project
Activity:

- Build Canada Grant – Museum and Archives Project (Grant $917,334)

Work with stakeholders to develop a comprehensive waterfront concept plan involving:
Access options to the waterfront
Activity:

- Free Winter Parking
- Examined Potential Parkade Options
- Sidewalk and Railing Improvements Along the Hump Area

Amenities on the beach
Activity:

- Worked with groups to facilitate events / festivals (Canada Day, Spirit of the Sea)

BNSF lands
Activity:

- Discussion with BNSF regarding Vegetation Management Plan

Connection of promenade to Crescent Beach
Activity:

- Metro Regional Growth Strategy

Future train stop
Activity:

- Discussion regarding Amtrak stop

Complete a Pier and Foreshore Protection Plan
Activity:

- Drafted Mission Statement and Guiding Principles for a Pier and Foreshore Protection Plan
- (Covered under Provincial & Federal Legislation)

DIVERSIFYING THE TAX BASE

Utilize expert advice and explore tools the City can use to assist in business retention and business expansion / examine the feasibility of providing for more commercial /office space in the Town Centre
Activity:

- Explored Various Tax Incentive Models

UNDERTAKING A CORE SERVICE CAPACITY REVIEW

Undertake a comprehensive review of the City's core services and the capacity to deliver these services within a framework that includes:

Core Service Capacity Review:

- Realignment of the Engineering and Municipal Operations
- RCMP Dispatch Services
- Human Resources
- Library Service Models
- Fire Services

IMPLEMENTING PERFORMANCE MEASURES / BENCHMARKING

Undertake a Community Report Card initiative
Activity:

- Community Citizens' Satisfaction Survey

Provide Council with quarterly reviews
Activity:

- Financial Quarterly Updates

Continue implementation of employee appraisal based on business plans and performance measurements
Activity:

- Customer Care Program and Pledge
- Customer Service Training
- Business Mapping Process Workshop

IMPROVING INTERNAL COMMUNICATION

Review communication tools for Council to ensure that their technological needs are met
Activity:

- Blackberry / Computer Distribution

Review governance protocols for role of Mayor, Council and Management regarding third party committees
Activity:

- Liaise with Outside Organizations (ex: Chamber of Commerce, Business Improvement Association, Fraser Health Authority)

Revise reporting format to ensure that information is presented in a comprehensive manner with clear and concise recommendations for direction or a decision from Council
Activity:

- Implementation of a Corporate Report Template

Other Communication Initiates:

- Installed Wi Fi Internet Connection Technology at City Hall and White Rock Community Centre

UPDATING POLICIES AND PROCEDURES

Review and update policies and procedures to ensure that they are current and meet Council's direction
Activity:

- Governance and Legislation Committee Terms of Reference
- City Policy Review Council / Administration
- Bylaw Consolidation
- Advisory Design Panel Terms of Reference / Procedures and Guidelines
- Select Committee Structure
- Development Application Process and Guidelines Bylaw

Review Council Procedure Bylaw providing clear direction on process for Council and Committee meetings:
Activity:

- Council and Committee Procedure Bylaw No. 1860

2010 Strategic Goals and Objectives

Strategic Goals:

1. **Healthy Community** – To foster an inclusive community that provides for the social, arts and cultural and physical well-being of White Rock residents and visitors.

2. **Sustainable City** - To create and maintain a strong and stable community through responsible planning and policies.

Objectives for Healthy Community Goal:

1. To have a **dedicated arts and cultural space** to promote the arts / culture community and provide a focus for tourism and economic growth.

   Measures for 2010:
   a) Completion of an examination of options and costs for accommodating, including retrofitting, existing city facility space
   Time Frame: 2010 – 2011

2. To ensure the needs **youth and young families** are identified and addressed through city and other community programs.

   Measures for 2010:
   a) Identification of needs of each group by engaging them and community partners through forums, focus groups and discussions.
   b) Review existing programs in community and determine what new programs and initiatives should be undertaken
   Time Frame: 2010 - 2011

3. To develop a **community garden initiative** and encourage incorporation of small gardens in design of new developments

   Measures for 2010:
   a) Identification and preparation of city owned site for pilot community garden site for planting in 2011
   b) Partnership with community groups to operate community garden project
   Time Frame: 2010 - 2011

4. To develop and implement **Affordable Housing** Polices

   Measures for 2010:
   a) Completion of the Affordable Housing Strategy
   b) Approval of changes required to any city policies, bylaws and regulations to implement the strategy

   Time Frame: 2010 and ongoing

5. To **decrease** the incidence of **traffic speeding** on City roads

   Measures for 2010:
   a) Examine feasibility of reducing speed limit to 40 km/hr city wide with few exceptions with recommendation to Council
   b) Continue examination of traffic calming options for specific locations with neighbourhood consultation
   c) Reduction in speeding violations results through analysis of tickets issued and compliance with speed limits

   Time Frame: 2010 and ongoing

Objectives for Sustainable City Goal:

1. To develop **a vision of a Town Plan** for White Rock to position the city for investment and revitalization

   Measures for 2010:
   a) Examine all possible initiatives that would increase investment in the community
   b) Undertake a retail and business needs assessment
   c) Develop a vision for the Town Centre and Waterfront areas with community engagement and stakeholders involvement

   Time Frame: 2010

2. To create an **image** for identification of White Rock for marketing this vision

   Measures for 2010:
   a) Adoption of an image that has been developed with community input and buy in
   b) Development of a marketing package in partnership with stakeholder organizations and the business community

   Time Frame: 2010

3. To draft a new **sign bylaw** that addresses both streetscape aesthetics and needs of the business community

   Measures for 2010:
   a) The development of a sign bylaw with input from stakeholders and the community
   b) Adoption of a new sign bylaw for the City

   Time Frame: 2010

4. To develop a new **City Website** that is customer friendly and informative Measures for 2010:
   a) Establish a staff steering committee to review website models and recommend a model that meets City's needs from costing, maintenance and informational perspective
   b) Develop the website model so that it is easy to navigate for city information with links to community information

   Time Frame: 2010

5. To **complete all ongoing infrastructure and transportation initiatives** within budget resources

   Measures for 2010:
   a) All 2009 projects underway are completed and 2010 capital projects are on target for completion

   Time Frame: 2010

6. To develop a long term **Parking Business Plan**

   Measures for 2010:
   a) A business plan developed in consultation with stakeholders that outlines trends, sets targets for sustainable revenue

   Time Frame: 2010

7. To proactively **enforce** and gain compliance with **City bylaws**

   Measures for 2010:
   a) Move from a complaint based enforcement system for the majority of bylaws to a more proactive mode of enforcement
   b) An increase in tickets for infractions of certain bylaws, eg. smoking and dog bylaws
   c) Fewer complaints over time and compliance with bylaws is obtained

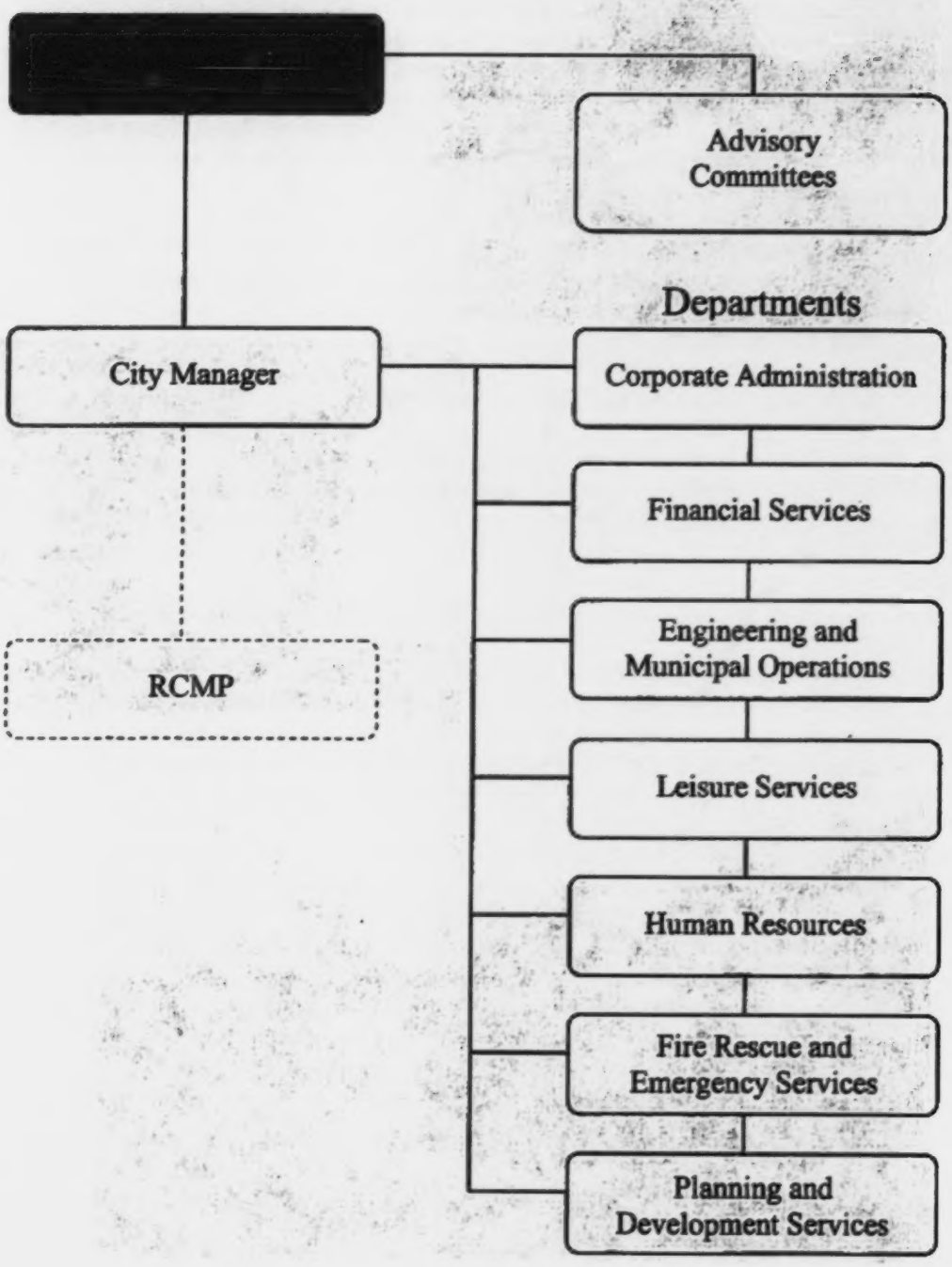
   Time Frame: 2010 and ongoing

8. To analyze **City Hall space options** to determine future direction of City Hall location and space

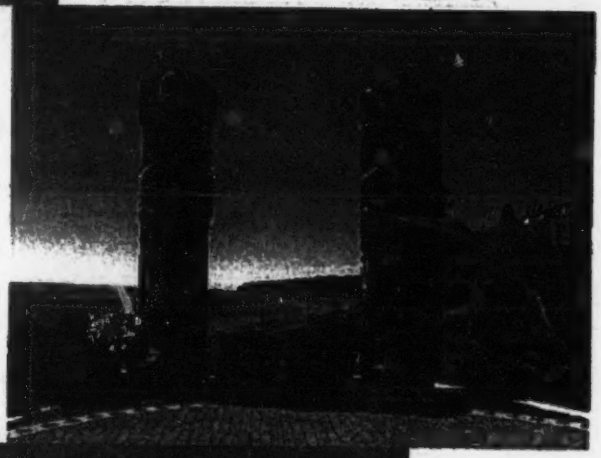
   Measures for 2010:
   a) Undertake a City Hall space needs study including space for a multi-functional Council Chamber
   b) Undertake a cost/benefit analysis of City Hall locational options
   c) Implement Council decision starting in 2011

   Time Frame: 2010 and 2011

Organizational Chart



City Departmental Overviews



Corporate Administration

Administration:
The City Manager is the liaison for Council, City Departments, staff and the public by providing direction and the communication link. The City Manager ensures the infrastructure and organizational values are in place in order to support Council's vision and goals for the community. Oversees City communications including press releases and the City Page.

City Clerk's Office:
The City Clerk's office carries out the administration of Council business.

Who We Are:

Administration is responsible for the supervision of management and operation of the departments of the city, supervise implementation of Council directives and policy and act as the principal intermediary between the city and the administration of other government and all other entities dealing with the Municipality. Ensures the administrative structure and operation of the city is efficient and effective.

Clerk's Office is responsible for the preparation of agendas and minutes for Council and committee meetings; maintenance and access to corporate records including bylaws; administrative support to Council and its committees. Manages Freedom of Information and Protection of Privacy Act requests, and carries out the coordination and execution of local government and school district elections.

What We Do:

- Carry out the direction, priorities and policies set by Council
- Provide administrative support and advice to the Mayor and Council, as well as staff and the City's Committees
- Preparation of agendas and minutes of Council and Committee Meetings
- Processing of City bylaws and policies
- Ensure the security and maintenance of corporate records
- Execute Local Government elections
- Risk Management - working with the Municipal Insurance Association
- Freedom of Information

Our Commitment:

We commit to deliver convenient and superior service to Council, the public and staff by combining a positive attitude and technology to achieve as a team what no one person can accomplish alone. We will strive to meet the needs of our customers through the establishment of clear procedures and committed staff.

Departmental Highlights from 2009:

- 2009 By-Election
- Conducted Citizens Satisfaction Survey
- New Council and Committee Procedure Bylaw
- City Policy Review Process
- 23 Regular Council Meetings
- 16 Public Hearings / Meetings
- 25 Closed Council Meetings
- 31 Standing Committee Meetings
- 62 Select Committee Meetings
- Initiated Core Services Review

Engineering and Municipal Operations

Engineering and Municipal Operations Department provides professional and technical advice on, and the management of, infrastructure throughout the City.

Who We Are:

Engineering and Municipal Operations is comprised of three divisions:

- Administration
- Engineering
  - Engineering Technology
  - City Facility Maintenance
- Operations
  - Parks
  - Public Works
  - Garage

What We Do:

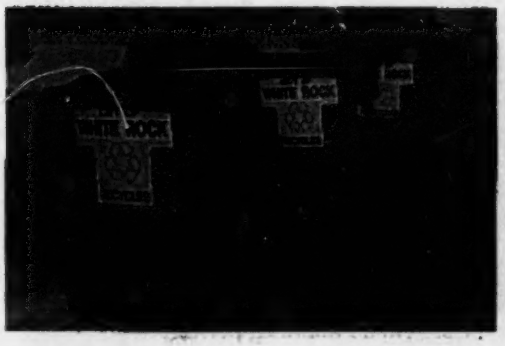
- Maintenance of all public property in White Rock – roads, parks, and walkways
- Engineering-related approvals for subdivisions and building permits
- Issuance of permits for private organizations to undertake work or events on City road allowances
- Construction of City's infrastructure-related to annual Capital Works Program including roads (both new construction and pavement overlays), Storm and Sanitary Sewers, and Facilities
- Creation of long-range planning framework for all aspects of infrastructure including budgeting, prioritizing and implementation through the Financial Plan
- Maintenance of all City facilities
- Management of the City's garage and vehicle fleet

Our Commitment:

To ensure the construction and maintenance of sustainable infrastructure, uphold high levels of service and provide environmental leadership in support of the health, safety, mobility and quality of life for our community.

Departmental Highlights from 2009:

- Designed and constructed numerous projects listed in the City's Strategic Transportation Plan
- Achieved final adoption of the Environmental Strategic Plan and the Cosmetic Pesticide Bylaw
- Received grant for the revitalization of the White Rock Museum & Archives
- Implement design changes to improve aesthetics of green spaces
- Adopt a Park



Financial Services

The primary responsibilities of the Financial Services Department involve Finance, Pay Parking and Information Technology.

Who We Are:

Finance is comprised of three divisions:

- **Finance**

Many Finance functions are necessary to meet statutory requirements as set out in the *Community Charter*. These statutory requirements focus on the accounting, reporting and safeguarding of taxpayers' money and other assets. Finance ensures that all requirements are met. In addition, ongoing support is provided to City Council and staff.

- **Pay Parking**

The Financial Services Department also deals with all aspects of pay parking except for bylaw enforcement. Emphasis is placed on technology, customer service and cost-effective revenue generation.

- **Information Technology**

The Information Technology division provides daily support to all City departments, the City's website services as well as the City's technical and telecommunications infrastructure. It also involves strategic planning and development.

What We Do:

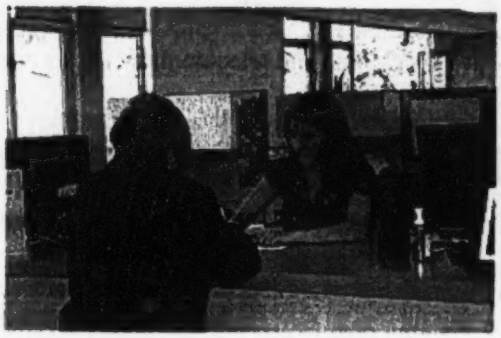
- Coordinate the development of the 5 Year Financial Plans and the processes required to obtain adoption by mandated deadlines
- Prepare various legislated financial reports including the Annual Financial Statements, Statement of Financial Information and the Local Government Data and Statistics input
- Property tax collection and administration, City Hall reception, accounts payable, city banking and investments as well as employee payroll
- Operations and maintenance of pay parking systems and equipment
- Pay Parking customer service and liaising with waterfront merchants
- Ongoing information technology support to City Council and staff
- Development, support and maintenance of Geographical Information System and City website
- Administration of the City's technology infrastructure including communication networks, servers and related applications

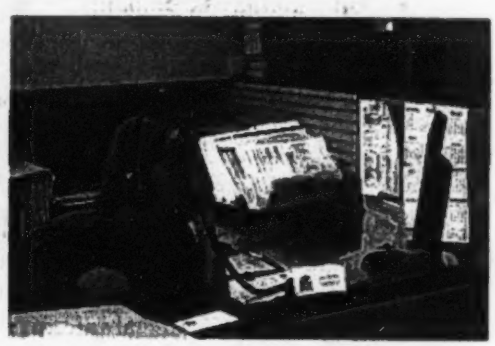
Our Commitment:

We commit to delivering quality service to City Council, the public and City staff in a cost-effective manner.

Departmental Highlights from 2009:

- Added segmented reporting to the City's Financial Statements in compliance with the new financial reporting requirements for municipal governments
- Completed tangible capital asset inventories and developed policies needed to implement the new Public Sector Accounting Board Standard 3150
- Maintained positive financial status with no regular debt
- Improved quarterly financial reporting processes
- Continued planning and negotiating agreements for the Integrated Project (PACC/CAL)
- Provided free Monday to Thursday Waterfront Winter Parking on a pilot basis and increased promotion of this program (eg. more signage). Also engaged the merchants with request for feedback
- Updated policy on Council electronic communications and upgraded the electronic communication tools for City Council
- Updated various components of the City's technology infrastructure (eg. computer network for City staff in RCMP, various servers etc.)
- Implemented procedures to take on technology support for the new White Rock Community Centre (WRCC)
- Installed Wi Fi internet connection technology in City Hall and to the WRCC





Fire Rescue and Emergency Services

The primary mandate is to protect life, property and the environment, from fire and natural or man made emergencies. The Department strives to achieve this through the variety of services and programs it provides to the community. With regard to emergency preparedness, the Fire Chief is the Emergency Coordinator for the City.

Who We Are:

Fire Rescue provides an initial response to a wide variety of emergency incidents when they occur within the City. A proactive prevention program is in place utilizing inspections, public education and promoting enhanced building life safety elements. We oversee City emergency preparedness by reviewing plans, identifying potential issues to develop the means to respond or mitigate and provide education to the public.

What We Do:

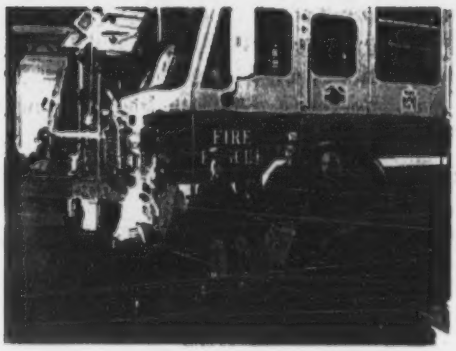
- Fire Suppression – response to incidents involving or potentially involving fire to assess the problem, protect lives, property and minimize damage to the environment
- Medical calls - Firefighters are trained as First Responders for medical emergencies. This "First Responder" service is a part of the pre-hospital medical care system in the Province of British Columbia
- Motor Vehicle Incidents (MVI) - the department is equipped with rescue equipment that can be used for auto extrication. Fire crews also attend MVI's for a variety of reasons including fire suppression, medical assistance, control fuel leaks, environmental protection, and to secure the scene for the safety of other emergency responders
- Rescue and Safety - responds to a wide range of miscellaneous incidents. Some examples are people trapped in elevators, oil/fuel spills, electrical problems, damage to gas lines and complaints of various types
- Fire Prevention - in order to minimize the occurrence and the potential consequences of fires, the department has a proactive prevention program. Regular inspections are carried out in all assembly, commercial, institutional and multi-residential buildings. The department works closely with Development Services reviewing building plans, development proposals and completes license inspections or preoccupancy inspections when required
- Public Education – provides fire safety and emergency preparedness training information and programs
- Emergency Preparedness – oversees the Cities Emergency Response Plan and develops plans as potential issues arise

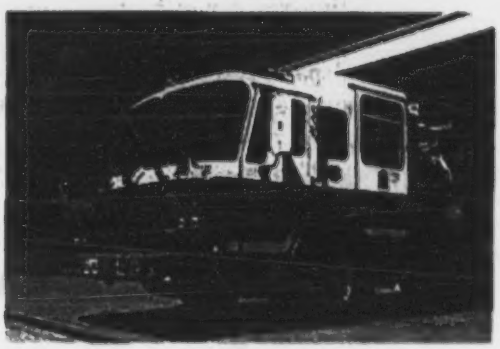
Our Commitment:

Deliver quick response to emergency incidents by well trained staff utilizing well maintained equipment. To provide the public, Council and other City staff a timely response in a positive manner to all requests and inquiries. To continually strive to improve service delivery by being open to new methods and ideas.

Department Highlights for 2009:

- Responded to 1458 incidents, of which 1224 were of an emergent nature. Of the 1458 incidents, 359 were fire related and 48 of a rescue or motor vehicle involvement. There were 902 medical incidents in 2009, which equates to 61 percent of the call volume
- In addition to regular training activities staff took part in sessions and programs including residential sprinklers systems, new car technology related to auto extrication, electrical safety, H1N1 patient care and high rise operations
- Completed 850 inspections
- Thirty-two public education sessions in various formats were held during the year with over 500 people attending
- In the area of emergency preparedness a major focus in 2009 was on the potential of the H1N1 flu threat. An Influenza Exposure Control Plan for city staff was completed, and assistance was provided to Fraser Health in the establishment of community vaccination clinics
- Staff observed and participated, when required, in the regional emergency planning for the 2010 Winter Olympics
- In training related to emergency preparedness, personal preparedness continues to be offered to the public and statistics are included in the public education figures previously stated. Fire Rescue Department staff received training in post earthquake building assessment





Human Resources

The Human Resources Department supports and enhances the City's vision through the establishment of employee programs and policies that assist and guide employees in reaching and accomplishing their goals and objectives.

Who We Are:

- Providing strategic input in the City's human capital business decisions and actively participating in regional municipal human resource management
- Fostering effective partnerships with our unions and employees
- Identifying and promoting human resources best practices
- Creating and implementing strategies in partnership with other City departments to align organizational objectives and available resources
- Promoting a respectful, healthy and safe work environment
- Participating as a strategic partner to achieve workforce excellence and organizational capacity resulting in the delivery of valued services

What We Do:

- Recruitment and Retention
- Employee Health and Safety
- Organizational Planning
- Labour Relations
- Employee Development and Wellness
- Salary and Benefit Administration

Our Commitment:

Delivering services that are open and transparent and that demonstrate exemplary customer service. We value teamwork and continually strive for high quality, professional and best practices that support and develop City employees.

Departmental Highlights from 2009:

- Implemented the City's Customer Care Program, including customer service training
- Finalized collective bargaining with IAFF, Local 2407
- Introduced an enhanced employee performance plan program
- Participated in the City's core services review

CITY OF WHITE ROCK CUSTOMER CARE COMMITMENT

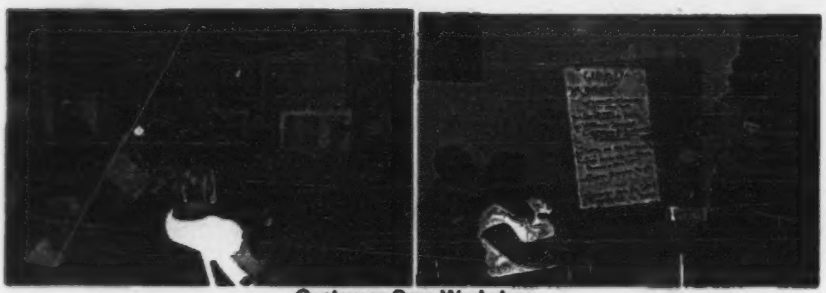
COMMUNICATION
YOU WILL ALWAYS KNOW TO WHOM YOU ARE SPEAKING AND YOUR FEEDBACK WILL BE WELCOMED.

RESPECT
YOU WILL ALWAYS BE TREATED WITH HONESTY, FAIRNESS AND RESPECT.

TRUST
YOU WILL ALWAYS BE HEARD, AND RECEIVE ACCURATE AND STRAIGHTFORWARD INFORMATION.

CONFIDENTIALITY
YOUR PRIVACY IS OF UTMOST IMPORTANCE TO US.

ACCOUNTABILITY
YOUR INQUIRY OR REQUEST WILL BE DEALT WITH EFFICIENTLY.



Customer Care Workshop

Leisure Services

Leisure Services Primary Function is to foster a physically and emotionally healthy community through activities that create a sense of community identity, belonging, pride, and spirit.

Who We Are:

White Rock Leisure Services plays an important role in building a healthy and vibrant community. We work with the provincial government, City of White Rock Council and a variety of community partners to provide access to the best physical recreation and leisure activities possible. We are staffed by 11 employees and employ over 130 qualified instructors.

What We Do:

- Operate Centennial Park Leisure Centre and Arena, Kent Street Activity Centre, White Rock Community Centre, White Rock Museum and Archives and White Rock Library
- Offer nearly 1,000 quality recreational, arts, educational and cultural programs for children, adults and seniors in the White Rock-South Surrey community
- In addition to handling marketing and communications for all Leisure Services projects and programs, we organize important community initiatives and special events such as the Tour de White Rock and Active White Rock
- Manage over 450 community volunteers, partner with local business on community initiatives and undertake community development projects
- Provide meeting room and special event facility rentals for the community of White Rock-South Surrey

Our Commitment:

White Rock Leisure Services is committed to providing the citizens with a wide range of quality recreational opportunities, as well as broad access to important arts and cultural services. Staff and management are dedicated to ensuring Leisure Services customers receive exceptional service, qualified instruction and clean facilities.

Departmental Highlights from 2009:

- Offered 965 programs and an additional 9 customer service initiatives
- Managed over 400 volunteers who contributed over 29,000 hours
- There were 59 bus and van trips with over 1,200 participants providing opportunity for social interaction, discovery and exploration
- The arena had 118,208 visits in 2009 for skating and dry floor activities
- 593 children, teens and adults learned to skate at Centennial Arena, while 4,284 children came to school skates or participated in the Hockey Skills Academy
- The White Rock Community Centre opened late in the spring and provided 270 instructor led courses. Over 10,500 people visited the new centre by joining a class, coming to a special event or participating in an activity group
- The Kent Street Activity Centre had over 1,344 members and welcomed on average 4,400 visits a month. It provided 201 instructor led courses and 44 bus trips. The outreach luncheon program arranged transportation for the frail and elderly to attend a hot meal and socialization program three times per month , this program had over 1,800 visits
- Over 425 appointments were made for the following senior support services: blood pressure monitoring, hearing tests, hearing aid repair, legal advice, seniors counseling, income tax clinics, and osteoporosis screening
- 14 community events, 16 city events, 9 Business Improvement Association events and several Spirit of BC events. 1,145 volunteers assisted with the events, a remarkable 105,811 spectators and participants attended
- The museum provided 4 gallery exhibits, archive exhibits, student exhibits, school programs and public programs as well as a host of special events. The total attendance at White Rock Museum & Archives was over 26,235 and archival reference inquiries continue to be a valuable service for the community

Planning and Development Services

Planning and Development Services Department provides professional and technical advice regarding development planning, including economic, issuance of various permits and licenses and Bylaw Enforcement.

Who We Are:

Planning and Development Services is comprised of four divisions:

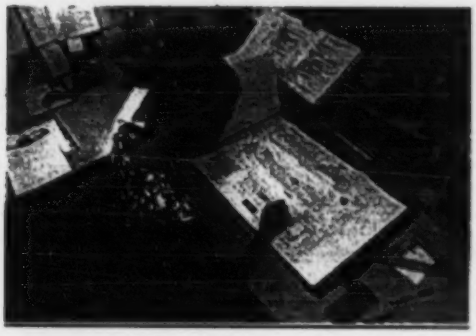
- Planning
- Economic Development
- Permits and License
- Bylaw Enforcement

What We Do:

- Planning: long-range or policy development, current or development (applications)
- Advisory Design Panel
- Board of Variance
- Economic Development
- Permits and Licenses, including building inspection, parking decals and parking violations
- Bylaw Enforcement
- Animal Control

Our Commitment:

We commit to delivering quality professional and technical advice to City Council and the public regarding management of growth and change in the City with an emphasis on land use and built form.



Departmental Highlights from 2009:

- Completion and adoption of three official community plan amendments
- Completion of Residential Infill Potential Study, including research and mapping for RS-1 properties with high land values and low improvement values
- Completion of Zoning Bylaw Text Amendment to address Building Height Concerns in the West Beach Waterfront Commercial Area
- Completion and acceptance of the Economic Development Strategic Plan
- Adoption of new Council policies for accessory bed and breakfast establishments
- Requested and received an Affordable Housing grant for the preparation of an affordable housing strategy
- Processed 37 development applications & 1 liquor license application
- 6 Advisory Design Panel meetings
- Board of Variance - 12 applications – 4 meetings
- 184 building permit applications (up from 129 in 2008)
- 6,796 parking permits/decals (up from 6,705 in 2008)
- 1,524 business licenses (down from 1,699 in 2008)
- 816 pet licenses (up from 774 in 2008)
- 188 business license bylaw investigations
- 1070 bylaw complaints (up from 959 in 2008)
- 18,861 parking ticket violations (up from 16,298 in 2008)

RCMP Services

The White Rock Royal Canadian Mounted Police Detachment consists of 23 regular members. Staff Sergeant Lesli Roseberry is the Detachment Commander and Sergeant Paul Fletcher is the Operations NCO. Staff Sergeant Roseberry took over command of the detachment in March 2009.

The White Rock Detachment is divided into four watches each with a Corporal in charge. There is one community policing Constable. The Detachment is a fully equipped police detachment with front counter staff during business hours and with facilities to house prisoners (cells). Complaint taking and dispatching services are provided off site by the City of Surrey RCMP Operational Communications Centre.

The Detachment's Community Policing section is responsible for providing the citizens of White Rock several crime prevention programs. General Duty watch members often do not have the time to devote to these types of programs and for this reason an officer is dedicated to this unit to ensure its integrity. The Crime Prevention Coordinator is responsible for all of our Community Policing programs such as the mature driver training; graffiti clean up, and lock out auto crime. The Detachment also has a very active group of approximately 30 community policing volunteers that help administer and promote these programs.

The Community Policing member, is also responsible for all school liaison duties including presenting the DARE program. This is a very popular program that provides drug and violence resistance training for grade five children.

The Victims Assistance Coordinators position is responsible for providing all victims and witnesses of crime support during their dealings with the criminal justice system. Staff provide valuable guidance and proper referrals to these people during a very stressful time in their lives.

Our Commitment:

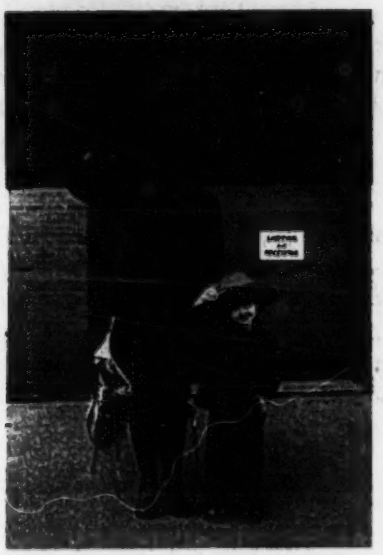
The White Rock RCMP is committed to being transparent and accessible while identifying the needs and expectations of the community. With an emphasis on delivering the very best in community policing practices including problem-centered policing, crime reduction strategies and reducing repeat calls for service, S/Sgt. Roseberry is committed to building relevant and key relationships in the community. She believes the citizens of White Rock play an integral role in identifying issues of concern and she works with Mayor and Council in determining how best to deliver an effective and quality policing service to the City.

White Rock RCMP Highlights from 2009:

- **White Rock RCMP Beach Enforcement Initiative**
  On a weekend summer evening, White Rock RCMP has a minimum of 3 general duty members assigned to police the city. Historically this number has been insufficient to respond to the increased calls for service resulting from this activity. As such, additional resources are leveraged to provide sufficient policing levels to the community, specifically the beach area and Marine Drive. This comes in the form of overtime resources 4 days per week, totaling 114 shifts, weather permitting, from the middle of May through the end of September. This year these resources also provided enhanced traffic enforcement to the marine drive corridor. This initiative will continue in 2010 and is considered an overwhelming success.

- **Enhanced Enforcement – Impaired Driving:**
  The detection and apprehension of impaired drivers within the City of White Rock was a detachment priority in 2009. With enhanced initiatives and targeted enforcement in this area, the detachment increased their investigations of impaired drivers by 300 percent in 2009.

- **Traffic Enforcement:**
  White Rock RCMP ensures they engage in proactive opportunity for traffic enforcement within the City. In 2009 officers issued 920 traffic violation tickets, a staggering number of police-driver contacts for a city of this population and for a police department of this size.

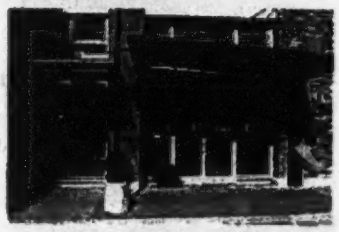


City Facilities

City Website: www.city.whiterock.bc.ca

City Hall
15322 Buena Vista Avenue
White Rock, BC V4B 1Y6 Contact 604-541-2100
Customer Service Hours: Mon to Fri 8:30 am- 4:30 pm

Centennial Park Leisure Centre
14600 North Bluff Road
White Rock, BC V4B 3C9 Contact 604-541-2161
Customer Service Hours:
Mon to Fri 8:30 am- 4:30 pm



White Rock Community Centre
15154 Russell Ave
White Rock, BC V4B 0A6 Contact 604-541-2199
Customer Service Hours:
Mon to Thurs 8:30 am - 6:00 pm
Fri 8:30 am - 4:30 pm / Sat 9:00 am - 1:00 pm

White Rock Fire Hall
15315 Pacific Avenue
White Rock, BC V4B 1R1 Contact 604-541-2121
Customer Service Hours: Mon to Fri 8:30 am- 4:30 pm

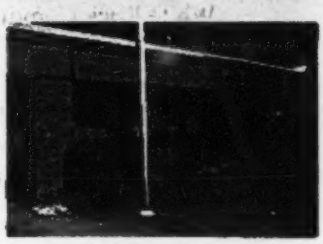
Kent Street Activity Centre
1475 Kent Street
White Rock, BC V4B 5A2 Contact 604-541-2231
Customer Service Hours:
Mon to Fri 8:30 am - 4:30 pm / Sat 9:00 am – 1:00 pm

White Rock Library
15342 Buena Vista Avenue
White Rock, BC V4B 1Y6 Contact 604-541-2201
Customer Service Hours:
Mon to Wed 10:00 am - 9:00 pm
Thurs to Sat 10:00 am - 5:00 pm

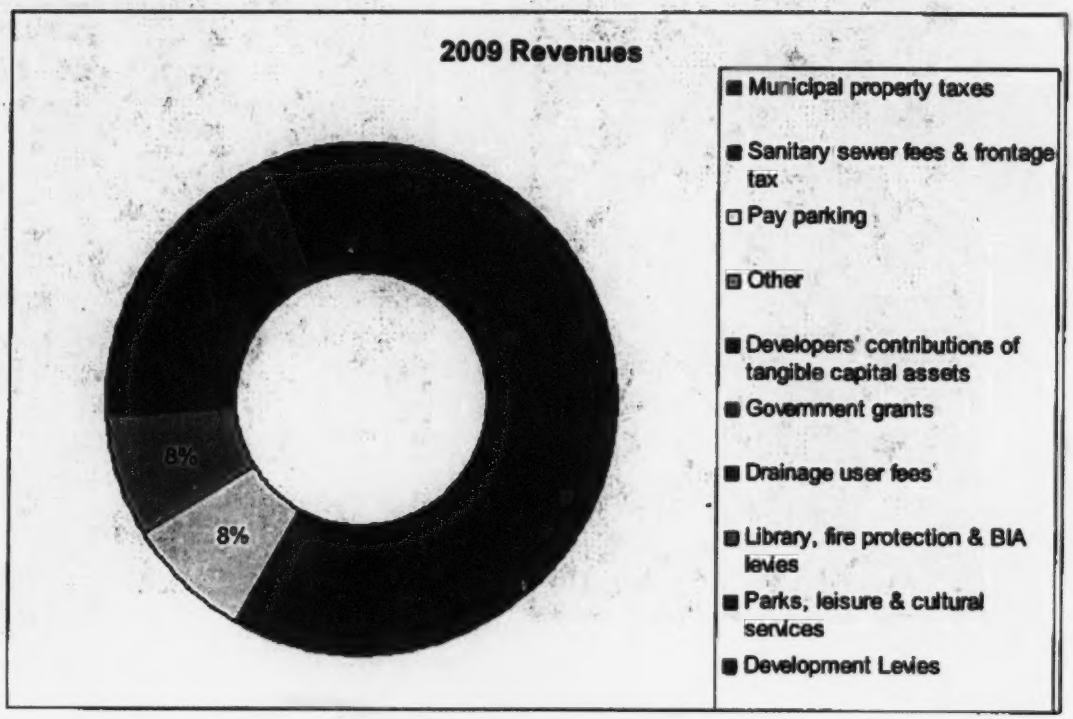
Municipal Operations Centre
877 Keil Street
White Rock, BC V4B 4V6 Contact 604-541-2181
Customer Service Hours:
Mon to Fri 8:30 am- 4:30 pm

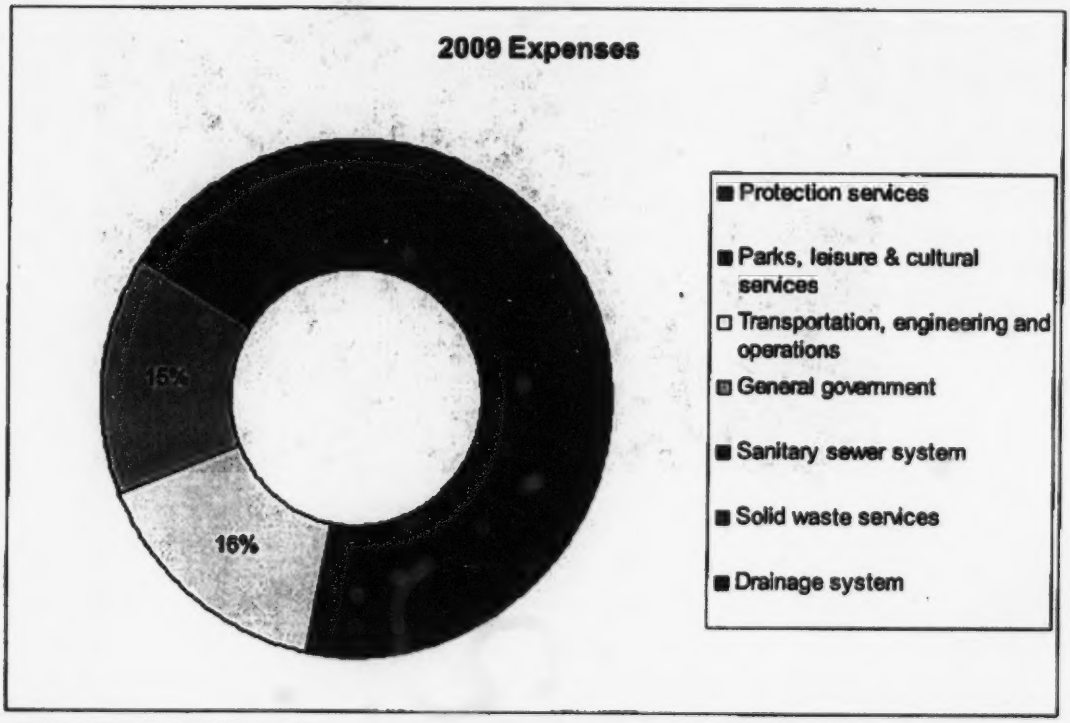
White Rock Museum and Archives
14970 Marine Drive
White Rock, BC V4B 1C4 Contact 604-541-2222
Customer Service Hours:
Wed to Fri noon - 4:00 pm (Gallery / Gift Shop)
Sat & Sun 11:00 am – 5:00 pm (Gallery / Gift Shop)
Mon – Fri 9:00 am – 5:00 pm (Office)

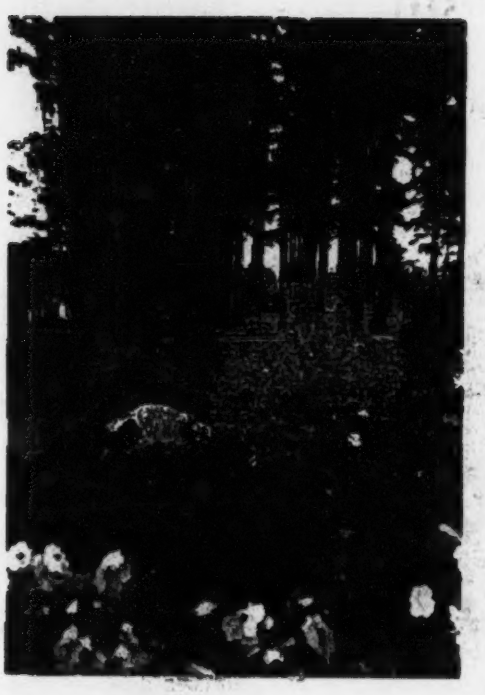
RCMP
15299 Pacific Avenue
White Rock, BC V4B 1R1 Contact 778-593-3600
Customer Service Hours:
Mon to Fri 8:30 am - 4:30 pm



Financial Information







Financial Statements of THE CORPORATION OF THE CITY OF WHITE ROCK

Year ended December 31, 2009

MAYOR AND COUNCIL

It is my pleasure to present The Corporation of the City of White Rock's Financial Statements for the fiscal year ended December 31, 2009 pursuant to Section 167 of the *Community Charter*. The statements have been prepared in accordance with the Public Sector Accounting Board principles established by the Canadian Institute of Chartered Accountants.

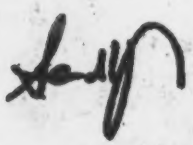
The preparation and presentation of the Financial Statements and related information are the responsibility of management of The Corporation of the City of White Rock. This involves the use of management's best estimates and careful judgement. The City maintains a system of internal accounting controls designed to provide reasonable assurances for the safeguarding of assets and the reliability of financial records.

KPMG LLP, the City's independent auditors, has audited the financial statements contained herein and their reports accompany the statements.

Operating activities during the year contributed a surplus of $6,527,498. The total accumulated surplus was $97,012,891 as of December 31, 2009 after making retroactive adjustments for changes in accounting policies. This figure is comprised of reserves, the City's investment in tangible capital assets and other surplus funds.

Debt, net of sinking funds, outstanding as of December 31, 2009 was $178,382, compared to $287,050 on December 31, 2008. In April 2009 short term financing in the amount of $100,000 was fully repaid. The long-tem debt is attributed to a local area improvement, of which all annual payments are being recovered from the residents of the local area served by a new sanitary sewer service.

In summary, the City ended the year 2009 in a sound financial position.



Sandra Kurylo, B. Comm., C.M.A.
Director of Financial Services

KPMG LLP
Chartered Accountants
Metrotower II
Suite 2400 - 4720 Kingsway
Burnaby BC V5H 4N2
Canada

Telephone (604) 527-3600
Fax (604) 527-3636
Internet www.kpmg.ca

AUDITORS' REPORT TO THE MAYOR AND COUNCIL

We have audited the statement of financial position of The Corporation of the City of White Rock (the "City") as at December 31, 2009 and the statements of operations, changes in net financial assets and cash flows for the year then ended. These financial statements are the responsibility of the City's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the City as at December 31, 2009 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

KPMG LLP

Chartered Accountants

Burnaby, Canada

March 26, 2010

KPMG LLP, a Canadian limited liability partnership and a member firm of the KPMG network of independent member firms affiliated with KPMG International, a Swiss cooperative. KPMG Canada provides services to KPMG LLP.

THE CORPORATION OF THE CITY OF WHITE ROCK

Statement of Financial Position

December 31, 2009, with comparative figures for 2008

	2009	2008 (restated - note 2)
Financial Assets		
Cash and cash equivalents (note 3)	$ 34,159,012	$ 41,974,826
Temporary investments (note 3)	5,985,990	-
Accounts receivable (note 5)	2,156,504	1,156,875
Loan receivable (note 6)	76,623	100,000
Mortgages receivable	-	1,827,000
	42,378,129	45,058,701
Financial Liabilities		
Accounts payable and accrued liabilities	4,475,455	4,054,366
Refundable performance deposits (note 4)	2,565,062	3,128,149
Capital lease obligation (note 8)	3,526	4,971
Debt, net of sinking fund deposits (note 9)	178,382	287,050
Deferred revenue (note 10)	7,217,694	8,380,263
	14,440,119	15,854,799
Net Financial Assets	27,938,010	29,203,902
Non-financial Assets		
Tangible capital assets (note 11)	68,600,865	60,903,049
Prepaid expenses	391,825	297,960
Inventories of supplies	82,191	80,482
	69,074,881	61,281,491
Accumulated surplus (note 12)	$ 97,012,891	$ 90,485,393

Commitments and contingencies (note 13)

See accompanying notes to financial statements.

SANDRA KURYLO
Director of Financial Services

THE CORPORATION OF THE CITY OF WHITE ROCK

Statement of Operations

Year ended December 31, 2009, with comparative figures for 2008

	2009 Budget (unaudited - notes 1(b)(vi) and 18)	2009	2008 (restated - note 2)
Revenue:			
Property taxes:			
General purposes	$ 16,103,288	$ 16,103,288	$ 15,189,265
Regional library and fire protection levies	1,087,938	1,087,912	1,031,827
Business improvement levy	250,000	250,000	316,096
	17,441,226	17,441,200	16,537,188
Receipts in lieu of taxes	15,459	15,459	14,364
Development levies	1,594,070	943,560	10,768
Sanitary sewer fees and parcel tax	2,912,655	2,976,453	2,793,706
Drainage user fees	1,423,000	1,426,018	1,332,666
Sales of services and other revenue (note 16)	8,949,697	6,160,010	7,204,090
Government grants	4,116,675	1,692,280	470,705
Developers' contributions of tangible capital assets (note 11(b))	-	2,121,418	588,093
	36,452,782	32,776,398	28,951,580
Expenses:			
General government	3,980,539	3,924,450	3,671,501
Protection services	8,074,913	8,607,039	7,858,498
Transportation, engineering and operations	3,153,195	4,233,283	4,148,429
Parks, leisure and cultural services	4,261,488	5,410,591	4,670,148
Solid waste services	1,281,042	1,273,353	1,238,205
Sanitary sewer system	1,313,763	2,025,213	1,861,118
Drainage system	293,500	760,851	725,674
Interest on debt	14,083	14,120	13,649
	22,372,523	26,248,900	24,187,222
Annual surplus	14,080,259	6,527,498	4,764,358
Accumulated surplus, beginning of year	90,485,393	90,485,393	85,721,035
Accumulated surplus, end of year	$ 104,565,652	$ 97,012,891	$ 90,485,393

See accompanying notes to financial statements.

THE CORPORATION OF THE CITY OF WHITE ROCK

Statement of Changes in net Financial Assets

Year ended December 31, 2009, with comparative figures for 2008

	2009 Budget (unaudited - notes 1(b)(vi) and 18)	2009	2008 (restated - note 2)
Annual surplus	$ 14,080,259	$ 6,527,498	$ 4,764,358
Acquisition of tangible capital assets	(21,897,468)	(10,515,616)	(5,263,143)
Amortization of tangible capital assets	-	2,725,569	2,413,051
Loss (gain) on disposal of tangible capital assets	-	65,266	(171,195)
Proceeds on disposal of tangible capital assets	-	26,965	289,250
	(7,817,209)	(1,170,318)	2,032,321
Acquisition of prepaid expenses	-	(391,825)	(297,960)
Acquisition of inventories of supplies	-	(82,191)	(80,482)
Use of prepaid expenses	-	297,960	294,879
Consumption of inventories of supplies	-	80,482	80,482
Change in net financial assets	(7,817,290)	(1,265,892)	2,029,240
Net financial assets, beginning of year	29,203,902	29,203,902	27,174,662
Net financial assets, end of year	$ 21,386,693	$ 27,938,010	$ 29,203,902

See accompanying notes to financial statements.

THE CORPORATION OF THE CITY OF WHITE ROCK

Statement of Cash Flows

Year ended December 31, 2009, with comparative figures for 2008

	2009	2008 (restated - note 2)
Cash provided by (used in):		
Operations:		
Annual surplus	$ 6,527,498	$ 4,764,358
Items not involving cash:		
Amortization	2,725,569	2,413,051
Loss (gain) on disposal of tangible capital assets	65,266	(171,195)
Developers' contributions of tangible capital assets	(2,121,418)	(588,093)
Change in non-cash operating working capital:		
Decrease (increase) in accounts receivable	(999,629)	25,234
Increase in prepaid expenses	(93,865)	(3,081)
Increase in inventories of supplies	(1,709)	-
Decrease (increase) in loan receivable	23,377	(100,000)
Decrease in mortgages receivable	1,827,000	1,823,694
Increase in accounts payable and accrued liabilities	421,089	76,849
Decrease in refundable performance deposits	(563,087)	(447,573)
Increase (decrease) in deferred revenue	(1,162,569)	1,119,503
Net change in cash from operating activities	6,647,522	8,912,747
Capital activities:		
Cash used to acquire tangible capital assets	(8,394,198)	(4,675,050)
Proceeds on disposal of tangible capital assets	26,965	289,250
Net change in cash from capital activities	(8,367,233)	(4,385,800)
Financing activities:		
New debt issued	-	100,000
Principal payments on debt	(108,668)	(8,256)
Principal payments on capital leases	(1,445)	(1,375)
Net change in cash from financing activities	(110,113)	90,369
Investing activities:		
Change in temporary investments	(5,985,990)	-
Net change in cash and cash equivalents	(7,815,814)	4,617,316
Cash and cash equivalents, beginning of year	41,974,826	37,357,510
Cash and cash equivalents, end of year	$ 34,159,012	$ 41,974,826

See accompanying notes to financial statements.

The Corporation of the City of White Rock (the "City") is incorporated under the Local Government Act of British Columbia. The City's principal activities include the provision of local government services to residents, businesses and visitors of the incorporated area.

1. **Significant accounting policies:**

   The City follows Canadian generally accepted accounting principles as prescribed by the Public Sector Accounting Board ("PSAB") of the Canadian Institute of Chartered Accountants, including the following significant policies:

   (a) Basis of presentation:

   The financial statements present the resources and operations including all accounts and funds of the City. All inter-fund transactions, assets and liabilities have been eliminated.

   (b) Basis of accounting:

   (i) Cash and cash equivalents:

   Cash and cash equivalents include short-term highly liquid investments that are readily convertible to known amounts of cash and that are subject to an insignificant risk of changes in value.

   (ii) Temporary investments:

   Temporary investments are recorded at cost which approximates market value and are comprised of term deposits.

   (iii) Revenue:

   Revenue is recorded on the accrual basis and is recognized when it is earned and measurable. Revenue relating to future periods, including prepaid property taxes, is reported on the statement of financial position as deferred revenue.

   (iv) Development cost charges ("DCCs"):

   DCCs collected under the City's Development Cost Charge Bylaw, plus interest earned thereon, are recorded as deferred revenue. DCCs are recognized as revenue when related tangible capital assets are acquired.

   (v) Expenses:

   Expenses are recorded on the accrual basis and are recognized as they are incurred. This is upon of the receipt of goods or services and/or the creation of a legal obligation to pay. Interest expense on debenture and other debt is accrued to December 31, 2009.

1. **Significant accounting policies (continued):**

(b) Basis of accounting (continued):

(vi) Budget reporting:

The unaudited budget figures reported in the statement of operations represent the 2009 component of the Financial Plan Bylaw # 1865 adopted by the City Council on April 27, 2009.

(vii) Employee future benefits:

The City and its employees make contributions to the Municipal Pension Plan. The City's contributions are expensed as incurred.

Sick leave and post-employment benefits also accrue to the City's employees. The liability relating to these benefits is actuarially determined based on service and best estimates of retirement ages and expected future salary and wage increases. The liabilities under these benefit plans are accrued based on projected benefits prorated as employees render services necessary to earn the future benefits.

(viii) Use of accounting estimates:

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenditures during the reporting period. Actual results could differ from those estimates. Significant areas requiring the use of management estimates relate to the determination of accrued sick benefits and provision for contingencies. Adjustments, if any, will be reflected in the financial statements in the period of settlement or change in the amount of the estimate.

In addition, the City's implementation of the Public Sector Accounting Handbook PS 3150 has required management to make estimates of historical cost and useful lives of tangible capital assets. Actual results could differ from these estimates.

(ix) Long-term debt:

Long-term debt is recorded net of sinking fund balances.

1. **Significant accounting policies (continued):**

(b) Basis of accounting (continued):

(x) Non-financial assets:

Non financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

(a) Tangible capital assets:

Tangible capital assets are recorded at cost which includes amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets, excluding land, are amortized on a straight line basis over their estimated useful lives as follows:

Asset	Useful life - Years
Land improvements	15 to 50
Buildings and facilities	5 to 50
Machinery and equipment	5 to 25
Roads and sidewalks	10 to 50
Sanitary sewers	30 to 80
Storm sewers	30 to 80

Leasehold improvements are amortized using the lesser of the remaining term of the lease, including all renewal terms, or the life of the asset.

Annual amortization is charged in the year of acquisition and in the year of disposal. Half year amortization is used for all pooled assets and assets acquired prior to 2008. Fractional year amortization is used for non pooled assets acquired from 2008 onward. Assets under construction are not amortized until the asset is available for productive use.

(b) Contributions of tangible capital assets:

Tangible capital assets received as contributions are recorded at their fair market value at the date of receipt and also are recorded as revenue.

(c) Arts and heritage assets:

Arts and heritage assets are not recorded as assets in these financial statements as stipulated by PSAB standards.

(d) Interest capitalization:

The City capitalizes interest costs whenever external debt is issued to finance the construction of tangible capital assets.

1. **Significant accounting policies (continued):**

   (b) **Basis of accounting (continued):**

      (x) **Non-financial assets (continued):**

         (e) **Leased tangible capital assets**

         Leases which transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as leased tangible capital assets. All other leases are accounted for as operating leases and the related payments are charged to expenses as incurred.

         (f) **Inventories of supplies**

         Inventories of supplies held for consumption are recorded at the lower of cost and replacement cost.

2. **Change in accounting policies:**

   The City has implemented PSAB Sections 1200, *Financial Statement Presentation*, and 3150 *Tangible Capital Assets*. Section 1200 establishes general reporting principles and standards for the disclosure of information in government financial statements. Section 3150 requires governments to record and amortize their tangible capital assets in their financial statements. In prior years, tangible capital asset additions were expensed in the year of acquisition or construction.

   Methods used for determining the cost of each major category of tangible capital assets

   The financial information recorded includes the actual or estimated historical cost of the tangible capital assets. When historical cost records were not available, other methods were used to estimate the costs and accumulated amortization of the assets. The City applied a consistent method of estimating the replacement cost of the tangible capital assets for which it did not have historical cost records, except in circumstances where it could be demonstrated that a different method would provide a more accurate estimate of the cost of a particular type of tangible capital asset. Where applicable, after defining replacement cost, the Engineering News Record Construction Cost Index or the Consumer Price Index was used as a resource for determining appropriate indices in order to deflate the replacement cost to an estimated historical cost at the year of acquisition.

2. Change in accounting policies (continued):

This change has been applied retroactively and prior periods have been restated. This change in accounting policy has changed amounts reported in the prior year as follows:

Accumulated surplus at January 1, 2008:	
Financial equity	$ 27,376,314
Capital equity	87,683,934
Accumulated surplus, as previously reported	115,060,248
Less: Capital assets previously recorded	(87,885,586)
Add:	
Net book value of tangible capital assets recorded	58,171,012
Inventory recorded	80,482
Prepaids recorded	294,879
Accumulated surplus, as restated	$ 85,721,035
Annual surplus for 2008:	
Net revenues, as previously reported	$ 2,029,240
Developers' contributions of tangible capital assets	588,093
Assets capitalized but previously expensed	4,675,050
Amortization expense not previously recorded	(2,413,051)
Gain on disposal of assets	171,195
Proceeds on disposal reported as revenue	(289,250)
Change in non-financial assets not previously reported as expense	3,081
Annual surplus, as restated	$ 4,764,358

3. Cash and cash equivalents and temporary investments:

	2009	2008
Cash balances	$ 8,901,072	$ 9,860,374
Money market securities and term deposits maturing within 90 days of acquisition	21,485,809	28,383,132
MFA Money Market Fund	3,772,131	3,731,320
	34,159,012	41,974,826
Temporary investments maturing within 182 days of inception	5,985,990	-
	$ 40,145,002	$ 41,974,826

Cash equivalents and temporary investments, including the MFA Money Market Fund, have annual yields that range from .21% to 1.07%.

4. Restricted assets:

Included in financial assets are cash and cash equivalents of $1,759,217 (2008 - $2,515,535) and accounts receivable of $200,000 (2008 - $200,000) that can only be used for the acquisition of tangible capital assets as provided for by the DCC Bylaw (note 10).

Also included in cash and cash equivalents is an amount of $2,565,062 (2008 - $3,128,149) which consists of refundable performance deposits.

5. Accounts receivable:

	2009	2008
Property taxes	$ 801,424	$ 699,646
Government grants	763,099	33,443
Amount secured by letters of credit	200,000	200,000
Other	391,981	223,786
	$ 2,156,504	$ 1,156,875

6. Loan receivable:

The City has a loan receivable in the amount of $76,623 (2008 - $100,000) from The White Rock Lawn Bowling Club (the "Club") to assist in financing the purchase and installation of the Club's new artificial green. The loan receivable bears a variable per annum interest rate which is the average annual rate of return the City has achieved on its investments in the 12 months preceding the anniversary date of the loan agreement. The remaining principal will be paid in 8 annual instalments. The interest is paid semi-annually.

7. Post-employment benefits:

The City provides certain post-employment and sick leave benefits to its employees. These benefits include accumulated non-vested sick leave, post employment gratuity benefits and certain vacation benefits.

	2009	2008
Accrued benefit liability:		
Balance, beginning of year	$ 826,646	$ 800,762
Immediate recognition of Workers' Compensation benefits liability	27,900	18,700
Current service cost	63,100	65,000
Interest cost	41,100	36,800
Benefits paid	(63,803)	(95,416)
Amortization of actuarial loss	900	800
Balance, end of year	$ 895,843	$ 826,646

7. **Post-employment benefits (continued):**

	2009	2008
Accrued benefit obligation:		
Liability, end of year	$ 895,843	$ 826,646
Unamortized net actuarial gain (loss)	2,857	(22,946)
Balance, end of year	$ 898,700	$ 803,700

This actuarial gain/(loss) for accumulating benefits will be amortized over a period of 12 years which is equal to the employees' average remaining service lifetime. Post-employment liabilities are included in accounts payable and accrued liabilities.

The significant actuarial assumptions used to determine the City's accrued benefit obligation are as follows:

	2009	2008
Discount rates	5.00%	5.25%
Expected future inflation rates	2.50%	2.50%
Expected wage and salary increases	2.50%	2.50%

8. **Capital lease obligation:**

The City has the following capital lease obligations as of December 31, 2009:

Year ending December 31:	
2010	$ 1,661
2011	1,661
2012	413
Minimum capital lease payments	3,735
Less amounts representing interest	209
	$ 3,526

9. **Debt, net of sinking fund deposits:**

The following debt is outstanding as of December 31, 2009:

	2009	2008
Debentures, net of sinking fund deposits	$ 178,382	$ 187,050
Short-term financing	-	100,000
	$ 178,382	$ 287,050

9. Debt, net of sinking fund deposits (continued):

The City issues debt instruments through the Municipal Finance Authority ("MFA") to finance certain capital acquisitions. Sinking fund balances, managed through the MFA, are netted against related long-term debts. Details are as follows:

Bylaw number	Purpose	Maturity date	Interest rate	Authorized amount	Sinking fund assets	2009	2008
Sanitary Sewer Fund:							
1667	Sanitary Sewers	2023	5.95%	$ 224,580	$ 46,198	$ 178,382	$ 187,050

Total interest on debenture debt is $13,363 in 2009 (2008 - $13,363).

The above sanitary sewer fund debt was borrowed under a Local Improvement Construction Bylaw to finance an expansion of sanitary sewer services. Annual principal and interest payments on this debt are being fully recovered from the local area residents and are recorded as other revenue.

Principal payments to the MFA's sinking fund on the outstanding debenture debt over the next five years and thereafter are as follows:

2010	$ 9,102
2011	9,557
2012	10,035
2013	10,536
2014	11,063
Thereafter	128,089
	$ 178,382

10. Deferred revenue:

	2009	2008
Property taxes	$ 3,676,394	$ 3,641,313
Future capital works	963,693	1,619,100
Development cost charges	1,959,217	2,715,535
Other	618,390	404,315
	$ 7,217,694	$ 8,380,263

THE CORPORATION OF THE CITY OF WHITE ROCK

Notes to Financial Statements (continued)

Year ended December 31, 2009

11. Tangible capital assets:

2009

	Land	Land Improvements	Buildings & Facilities	Machinery & Equipment	Roads & Sidewalks	Assets Under Construction (General)	Total (General)	Sanitary Sewers	Assets Under Construction Sanitary	Total Sanitary	Storm Sewers	Assets Under Construction Storm	Total Storm	Grand Total
Cost														
Balance, beginning of year	$ 7,283,335	$ 4,553,214	$ 13,253,539	$ 7,652,659	$ 39,709,663	$ 2,564,553	$ 65,043,779	$ 19,911,060	$ 39,533	$ 19,950,734	$ 19,200,979	$ 39,667	$ 19,647,707	$ 104,239,200
Additions	634,399	892,310	4,260,000	679,832	3,607,140	(1,112,200)	10,261,380	91,799	(39,133)	6,272	169,271	137,209	347,553	10,615,615
Disposals	-	(1,300)	-	(252,340)	(494,000)	-	(750,340)	-	-	-	(31,500)	-	(31,500)	(787,901)
Balance, end of year	9,219,733	5,153,787	18,172,279	7,991,151	32,742,303	1,571,734	75,037,991	19,943,379	14,131	19,957,466	19,338,933	197,206	19,841,651	107,293,091
Accumulated Amortization														
Balance, beginning of year	-	3,197,119	5,512,102	4,579,433	13,979,739	-	28,268,494	4,391,510	-	4,391,510	5,019,949	-	9,410,949	37,679,317
Disposals	-	(1,300)	-	(252,340)	(284,010)	-	(537,350)	-	-	-	(31,500)	-	(31,500)	(568,870)
Amortization Expense	-	161,170	564,313	514,000	662,112	-	2,101,595	374,004	-	374,004	216,159	-	216,159	2,733,760
Balance, end of year	-	3,333,044	6,110,395	4,923,093	13,611,839	-	27,907,372	4,865,365	-	4,865,365	5,203,710	-	5,203,710	39,206,155
Net Book Value, end of year	$ 9,219,733	$ 1,820,683	$ 12,059,871	$ 3,068,058	$ 19,207,409	$ 1,571,734	$ 47,130,562	$ 11,078,014	$ 14,131	$ 11,091,941	$ 14,135,223	$ 197,206	$ 14,637,941	$ 68,086,936
Net Book Value, beginning of year	$ 7,283,335	$ 1,351,104	$ 8,041,398	$ 3,063,127	$ 17,724,300	$ 2,564,553	$ 38,215,331	$ 11,519,571	$ 39,533	$ 11,559,103	$ 14,181,131	$ 39,667	$ 14,229,905	$ 63,993,940

THE CORPORATION OF THE CITY OF WHITE ROCK

Notes to Financial Statements (continued)

Year ended December 31, 2009

11. Tangible capital assets (continued):

	2009													
	Land	Land Improvements	Buildings & Facilities	Machinery & Equipment	Roads & Sidewalks	Assets Under Construction General	Total General	Sanitary Sewers	Assets Under Construction Sanitary	Total Sanitary	Storm Sewers	Assets Under Construction Storm	Total Storm	Grand Total
Cost														
Balance, beginning of year	$ 7,262,718	$ 4,488,994	$ 12,141,339	$ 7,295,681	$ 28,702,983	$ 627,849	$ 61,749,569	$ 15,709,749	$ 99,591	$ 15,809,319	$ 35,513,722	$ 369,212	$ 35,929,934	$ 93,548,823
Additions	-	191,839	197,732	979,031	1,868,439	2,295,492	5,144,699	338,342	(61,290)	314,945	1,139,915	(235,229)	883,891	6,353,163
Disposals	(454)	-	(95,672)	(116,344)	(147,939)	-	(360,109)	(133,522)	-	(133,522)	(91,488)	-	(91,488)	(585,119)
Balance, end of year	7,262,318	4,680,214	12,283,399	7,852,668	30,799,864	2,924,922	66,548,775	15,911,469	38,240	15,949,734	36,562,679	89,887	36,647,727	99,316,867
Accumulated Amortization														
Balance, beginning of year	-	2,816,338	5,378,864	4,114,339	12,274,734	-	24,783,073	4,199,213	-	4,199,213	6,698,395	-	6,698,395	35,674,291
Disposals	-	-	(95,672)	(116,344)	(134,891)	-	(346,907)	(71,804)	-	(71,804)	(43,114)	-	(43,114)	(461,825)
Amortization Expense	-	139,878	319,999	872,829	838,864	-	1,970,569	273,166	-	273,166	351,283	-	351,283	2,615,891
Balance, end of year	-	2,957,116	5,612,192	4,870,823	12,979,739	-	26,326,884	4,391,015	-	4,391,015	7,016,949	-	7,016,949	37,828,357
Net Book Value, end of year	$ 7,262,318	$ 1,691,198	$ 6,641,208	$ 2,982,127	$ 17,734,335	$ 2,924,922	$ 39,210,331	$ 11,519,578	$ 38,240	$ 11,558,539	$ 29,545,731	$ 89,887	$ 29,635,618	$ 61,488,649
Net Book Value, beginning of year	$ 7,262,718	$ 1,688,989	$ 6,762,555	$ 3,181,533	$ 17,417,819	$ 627,849	$ 35,962,488	$ 11,509,536	$ 99,591	$ 11,609,127	$ 28,815,327	$ 369,212	$ 29,184,539	$ 86,171,912

11. Tangible capital assets (continued):

(a) Assets under construction:

Assets under construction which amount to $2,083,461 (2008 - $3,082,964) have not been amortized. Amortization of these assets will commence when the asset is put into service.

(b) Contributed tangible capital assets:

Contributed tangible capital assets have been recognized at fair market value at the date of contribution. The value of contributed assets received during the year was $2,121,418 (2008 - $588,093). It is comprised of:

	2009	2008
Land improvements	$ 54,200	$ 91,912
Buildings and facilities	1,527,900	-
Roads and sidewalks	539,318	-
Sanitary sewers	-	23,780
Storm sewers	-	472,401
Developers' contribution revenue	$ 2,121,418	$ 588,093

(c) Tangible capital assets disclosed at nominal values:

Where an estimate of fair value could not be made, the tangible capital asset was recognized at a nominal value.

(d) Works of art and historical treasures:

The City manages and controls various works of art and non-operational historical cultural assets including totem poles, sculptures and paintings located at City sites and public display areas. These assets are not recorded as tangible capital assets and are not amortized.

(e) Write-down of tangible capital assets:

The write-down of tangible capital assets during the year was nil (2008 - nil).

12. Accumulated surplus:

	Statutory Reserves	Non-Statutory Reserves	Other Surplus Funds	Investment in Tangible Capital Assets	Total
General Fund	$ 10,361,704	$ 7,359,951	$ 2,987,507	$ 47,257,336	$ 67,966,498
Sewer Fund	-	4,340,322	1,107,116	11,212,659	16,660,097
Drainage Fund	-	2,431,316	6,018	9,948,962	12,386,296
Total for 2009	$ 10,361,704	$ 14,131,589	$ 4,100,641	$ 68,418,957	$ 97,012,891
Total for 2008	$ 12,757,950	$ 13,105,773	$ 4,010,642	$ 60,611,028	$ 90,485,393

13. Commitments and contingencies:

(a) Agreements and contractual obligations:

The City has entered into various agreements and contracts for services and construction with periods ranging from one to five years. These commitments are in the normal course of operations and are not individually material.

(b) Borrowing liability:

The City has a contingent liability with respect to debentures of the Greater Vancouver Sewerage and Drainage District and the Greater Vancouver Regional District, to the extent provided for in their respective Enabling Acts, Acts of Incorporation and Amending Acts. Management does not consider payment under this contingency to be likely and therefore no amounts have been accrued.

(c) Third party claims:

There are various lawsuits and claims pending by and against the City. The outcome of these claims is undeterminable and it is the opinion of management that final determination of these claims will not materially affect the financial statements of the City.

(d) Lease commitments:

The City entered into a five-year agreement, initially ending July 31, 2008, to lease certain parcels of real property from The Burlington Northern and Santa Fe Railway Company. Under the terms of this agreement, the City is committed to annual rent payments as well as the costs of all taxes, utilities, insurance, repairs and maintenance of the leased premises. This is accounted for as an operating lease. This agreement provides for renewal options consisting of three additional five-year terms.

In January 2008, the City exercised its option to renew this lease for the five-year term ending July 31, 2013. During this period the City is committed to annual base rent payments of $350,000. After further negotiation with the BNSF Railway Company, the base rent payment for the period August 1, 2008 to July 31, 2009 was reduced to $300,000, subject to certain other obligations made by the City.

The City has entered into various leases for office and other operating equipment. Total annual commitments for the next five years, net of applicable taxes are approximately as follows:

Year ending December 31:	
2010	$ 44,290
2011	40,538
2012	29,271
2013	22,843
2014	13,960
	$ 150,900

13. Commitments and contingencies (continued):

(e) Debt agreement with the MFA:

The City issues debt instruments through the MFA. As a condition of these borrowings, the City is required to execute demand notes in connection with each debenture whereby the City may be required to loan certain amounts to the MFA. The debt agreement with the MFA provides that if at anytime the scheduled payments provided for in the agreement are not sufficient to meet the MFA's obligations in respect to such borrowing, the resulting deficiency becomes the joint and several liability of the City and all other participants to the agreement through the MFA. The City is similarly liable on a contingent basis for the debt of other municipalities secured through the MFA. Details of the contingent demand notes at December 31, 2009 are as follows:

	2009	2008
Operating funds:		
Sanitary sewer	$ 7,384	$ 7,364

These contingent demand loans are not recorded in the City's financial statements.

(f) E-Comm Emergency Communications for Southwest British Columbia Incorporated ("E-Comm"):

The City is a shareholder of the Emergency Communications for Southwest British Columbia Incorporated ("E-Comm"). The City receives services for the regional 9-1-1 call centre for Greater Vancouver Regional District and the Wide Area Radio network from E-Comm. The City has two Class A shares (of a total 24 Class A and 24 Class B shares issued and outstanding as at December 31, 2009). As a Class A shareholder, the City shares in both funding the future operations and capital obligations of E-Comm (in accordance with a cost sharing formula), including any lease obligations committed to by E-Comm up to the shareholder's withdrawal date. Class B shareholders are only obligated to share in funding of the ongoing operating costs.

(g) Municipal Insurance Association of British Columbia (the "Association"):

The City is a participant in the Association. Should the Association pay out claims in excess of premiums received, it is possible that the City, along with the other participants, would be required to contribute towards the deficit. Management does not consider payment under this contingency to be likely and therefore no amounts have been accrued.

14. Pension Plan:

The City and its employees contribute to the Municipal Pension Plan (the "Plan"), a jointly trusteed pension plan. The board of trustees, representing Plan members and employers, is responsible for overseeing the management of the Plan, including investment of the assets and administration of benefits. The Plan is a multi-employer contributory pension plan. Basic pension benefits provided are defined. The Plan has about 158,000 active members and approximately 57,000 retired members. Active members include approximately 33,000 contributors from local governments.

Every three years an actuarial valuation is performed to assess the financial position of the Plan and the adequacy of Plan funding. The most recent valuation as at December 31, 2006 indicated a surplus of $438 million for basic pension benefits. The next valuation will be as at December 31, 2009 with results available in 2010. The actuary does not attribute portions of the surplus to individual employers. The City paid $866,100 (2008 - $578,500) for employer contributions to the Plan in fiscal 2009.

15. Collections for other governments:

The City collects certain taxation revenue on behalf of other government bodies. These funds are excluded from the City's financial statements as they are not revenue of the City. Such taxes collected and remitted to other government bodies during the year are as follows:

	2009	2008
Province of British Columbia - school tax	$ 9,773,543	$ 9,587,884
Other regional bodies	2,612,376	2,486,901
	$ 12,385,919	$ 12,074,785

16. Sales of services and other revenue:

	2009	2008
Pay parking	$ 2,610,868	$ 2,473,843
Parks, leisure and cultural services	1,090,507	968,554
Licences and permits	803,578	1,154,761
Interest and penalties	389,404	1,288,760
Other	1,265,653	1,318,172
	$ 6,160,010	$ 7,204,090

17. Segmented Information:

The City is a diversified municipal government institution that provides a wide range of services to its citizens, visitors and many others. In compliance with PS2700, Segment Disclosures, certain financial information is required to be reported for major activities involving these services. Each of these major activities is comprised of various City departments and/or divisions as noted below.

General Government Services – Mayor & Council, City Manager, City Clerk, Financial Services, Human Resources and Development Services. These departments are responsible for many legislative, operational and administrative support services including but not limited to City Council bylaw and procedural matters, levying and collecting property taxes, hiring City staff, supporting the City's information technology infrastructure, preparing land use plans and approving new development in the City.

Protection Services – Police, Fire/Emergency Measures, Permits & Licenses and Bylaw Enforcement. These departments are responsible for ensuring public safety and security, preventing crimes as well as enforcing various laws.

Transportation, Engineering and Operations Services – Public Works, Engineering and Parking. These areas are responsible for providing and maintaining the systems that enable the community to use transportation facilities such as roads, sidewalks and parking lots. This category also includes management and administrative services to the City's Operations Department.

Parks, Leisure and Cultural Services – Leisure Services and Parks. These areas are responsible for providing, facilitating the development of, and maintaining high quality parks, recreation facilities and cultural services.

Solid Waste Services – These services involve the City's garbage collection, green waste collection and recycling programs.

Sanitary Sewer System Services – These services involve the provision and maintenance of all systems related to the distribution and disposal of sanitary sewage.

Drainage System Services – These services include the provision and maintenance of all systems involving the distribution of stormwater run-off in the City.

17. Segmented information (continued):

	General Government	Protection Services	Transportation, Engineering and Operations	Parks, Leisure and Cultural Services	Solid Waste Services	Sanitary Sewer System	Drainage System	Adjustments	2009
Revenue:									
Property taxes:									
General purposes	$ 16,103,288	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 16,103,288
Regional library & fire protection levies	-	320,756	-	767,156	-	-	-	-	1,087,912
Business improvement levy	250,000	-	-	-	-	-	-	-	250,000
	16,353,288	320,756	-	767,156	-	-	-	-	17,441,200
Receipts in lieu of taxes	15,459	-	-	-	-	-	-	-	15,459
Development levies	943,560	-	-	-	-	-	-	-	943,560
Sanitary sewer fees and parcel tax	-	-	-	-	-	2,976,453	-	-	2,976,453
Drainage user fees	-	-	-	-	-	-	1,426,018	-	1,426,018
Pay parking	-	-	2,610,868	-	-	-	-	-	2,610,868
Parks, leisure and cultural services	-	-	-	1,090,507	-	-	-	-	1,090,507
Licences and permits	285,711	517,867	-	-	-	-	-	-	803,578
Interest and penalties	386,232	-	-	-	-	3,172	-	-	389,404
Other	1,414,167	95,738	166,395	-	30,628	39,501	63,968	(544,744)	1,265,653
Government grants	749,678	36,340	445,562	460,700	-	-	-	-	1,692,280
Developers' contributions of tangible capital assets	-	-	539,318	1,582,100	-	-	-	-	2,121,418
	20,148,095	970,701	3,762,143	3,900,463	30,628	3,019,126	1,489,986	(544,744)	32,776,398
Expenses:									
Salaries, wages and benefits	2,371,013	4,340,860	1,339,420	1,751,876	411,354	282,861	288,647	(291,111)	10,494,920
Contracted services	619,340	3,825,863	1,330,556	2,462,100	679,697	1,680,492	308,481	(150,114)	10,756,415
Supplies and other	838,867	206,989	482,254	561,383	92,249	98,386	81,267	(103,519)	2,257,876
Amortization	95,230	233,327	1,081,053	635,232	90,053	274,554	316,120	-	2,725,569
	3,924,450	8,607,039	4,233,283	5,410,591	1,273,353	2,336,293	994,515	(544,744)	26,234,780
Interest on debt	757	-	-	-	-	13,363	-	-	14,120
	3,925,207	8,607,039	4,233,283	5,410,591	1,273,353	2,349,656	994,515	(544,744)	26,248,900
Annual surplus (deficit)	$ 16,222,888	$ (7,636,338)	$ (471,140)	$ (1,510,128)	$ (1,242,725)	$ 669,470	$ 495,471	$ -	$ 6,527,498

17. Segmented information (continued):

	General Government	Protection Services	Transportation, Engineering and Operations	Parks, Leisure and Cultural Services	Solid Waste Services	Sanitary Sewer System	Drainage System	Adjustments	2008
Revenue:									
Property taxes:									
General purposes	$ 15,189,265	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 15,189,265
Regional library & fire protection levies	-	306,988	-	724,639	-	-	-	-	1,031,627
Business improvement levy	316,096	-	-	-	-	-	-	-	316,096
	15,505,361	306,988	-	724,639	-	-	-	-	16,537,188
Receipts in lieu of taxes	14,364	-	-	-	-	-	-	-	14,364
Development levies	10,768	-	-	-	-	-	-	-	10,768
Sanitary sewer fees and parcel tax	-	-	-	-	-	2,793,706	-	-	2,793,706
Drainage user fees	-	-	-	-	-	-	1,332,666	-	1,332,666
Pay parking	-	-	2,473,843	-	-	-	-	-	2,473,843
Parks, leisure and cultural services	-	-	-	966,554	-	-	-	-	966,554
Licences and permits	643,614	511,147	-	-	-	-	-	-	1,154,761
Interest and penalties	1,269,304	-	-	-	-	19,456	-	-	1,288,760
Other	1,023,000	142,303	382,742	9,425	104,560	85,289	85,977	(495,124)	1,318,172
Government grants	366,630	45,536	21,847	14,690	-	-	-	-	470,705
Developers' contributions tangible capital assets	-	-	-	91,912	-	23,780	472,401	-	588,093
	16,855,041	1,005,976	2,878,432	1,809,420	104,560	2,902,231	1,891,044	(495,124)	26,951,580
Expenses:									
Salaries, wages and benefits	2,251,130	3,694,222	1,319,586	1,610,693	386,002	246,278	292,451	(272,689)	9,529,673
Contracted services	531,146	3,684,918	1,322,140	2,118,088	646,589	1,439,366	271,758	(128,185)	9,885,820
Supplies and other	611,861	250,137	446,924	520,595	113,482	156,024	139,076	(96,270)	2,344,629
Amortization	77,362	229,221	1,056,779	422,574	92,152	273,105	261,658	-	2,413,051
	3,671,501	7,858,498	4,145,429	4,670,148	1,238,205	2,116,773	965,143	(495,124)	24,173,573
Interest on debt	286	-	-	-	-	13,363	-	-	13,649
	3,671,787	7,858,498	4,145,429	4,670,148	1,238,205	2,130,136	965,143	(495,124)	24,187,222
Annual surplus (deficit)	$ 15,183,254	$ (6,852,522)	$ (1,269,997)	$ (2,860,728)	$ (1,133,645)	$ 772,095	$ 925,901	$ -	$ 4,764,358

18. Budget data:

The unaudited budget data presented in these financial statements is based upon the 2009 budget approved by City Council on April 27, 2009. The amount of tangible capital asset amortization was not known at the time the budget was developed and, as such, has not been included. The chart below reconciles the approved budget to the budget figures reported in these financial statements.

	Budget Amount
Revenues	$ 36,452,782
Expenses:	
Operating	22,372,523
Capital	21,897,468
Total expenses	44,269,991
Annual deficit per approved budget	(7,817,209)
Add: capital expenses	21,897,468
Annual surplus reported on statement of operations	$ 14,080,259

The above reported budget for the annual surplus does not take tangible capital asset amortization into account.

19. Comparative figures:

Certain of the comparative figures have been reclassified to conform with the financial statement presentation adopted in the current year.

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AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION TO THE MAYOR AND COUNCIL

We have audited and reported separately herein on the financial statements of The Corporation of the City of White Rock as at and for the year ended December 31, 2009.

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The current year's supplementary information included in Schedules 1 through 11 is presented for purposes of additional analysis and is not a required part of the financial statements. Such supplementary information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

KPMG LLP

Chartered Accountants

Burnaby, Canada

March 26, 2010

KPMG LLP, a Canadian limited liability partnership and a member firm of the KPMG network of independent member firms affiliated with KPMG International, a Swiss cooperative. KPMG Canada provides services to KPMG LLP.

THE CORPORATION OF THE CITY OF WHITE ROCK

General Fund - Statement of Financial Position — Schedule 1

December 31, 2009, with comparative figures for 2008

	2009	2008 (restated)
Financial assets		
Cash and cash equivalents	$ 26,601,938	$ 34,674,482
Temporary investments	4,650,476	-
Accounts receivable	2,153,535	1,153,989
Loan receivable	76,623	100,000
Mortgages receivable	-	1,827,000
	33,482,572	37,755,471
Financial Liabilities		
Accounts payable and accrued liabilities	4,498,879	4,088,056
Refundable performance deposits	2,565,062	3,128,149
Capital lease obligation	3,526	4,971
Debt	-	100,000
Deferred revenue	6,171,751	7,361,785
	13,239,218	14,682,961
Net Financial Assets	20,243,354	23,072,510
Non-financial Assets		
Tangible capital assets	47,260,862	39,215,321
Prepaid expenses	391,825	297,960
Inventories of supplies	70,457	68,748
	47,723,144	39,582,029
Accumulated surplus	$ 67,966,498	$ 62,654,539

THE CORPORATION OF THE CITY OF WHITE ROCK

General Fund - Statement of Operations — Schedule 2

Year ended December 31, 2009, with comparative figures for 2008

	2009 Budget (unaudited)	2009	2008 (restated)
Revenue:			
Property taxes:			
General purposes	$ 16,103,288	$ 16,103,288	$ 15,189,265
Regional library and fire protection levies	1,087,938	1,087,912	1,031,827
Business improvement area levy	250,000	250,000	316,096
	17,441,226	17,441,200	16,537,188
Receipts in lieu of taxes	15,459	15,459	14,364
Development levies	1,577,370	943,560	10,768
Sales of services and other revenue:			
Pay parking	2,478,100	2,610,868	2,473,843
Parks, leisure and cultural services	917,530	1,090,507	968,554
Licences and permits	795,020	803,578	1,154,761
Interest income	316,000	235,283	1,114,870
Penalties and interest on taxes	136,000	150,949	154,434
Other	4,753,070	1,706,928	1,662,030
Government grants	4,116,675	1,692,280	470,705
Developers' contributions of tangible capital assets	-	2,121,418	91,912
	32,546,450	28,812,030	24,653,429
Expenses:			
General government	3,980,539	3,924,450	3,671,501
Police protection	4,335,026	4,300,376	3,946,647
Fire protection	3,194,901	3,738,111	3,348,566
Other protection services	544,986	568,552	563,285
Transportation, engineering and operations	3,153,195	4,233,283	4,148,429
Parks, leisure and cultural services	4,261,488	5,410,591	4,670,148
Solid waste services	1,281,042	1,273,353	1,238,205
Interest on debt	720	757	286
	20,751,897	23,449,473	21,587,067
Annual surplus	11,794,553	5,362,557	3,066,362
Accumulated surplus, beginning of year	62,654,539	62,654,539	59,644,160
Transfer to other funds	(25,054)	(50,598)	(55,983)
Accumulated surplus, end of year	$ 74,424,038	$ 67,966,498	$ 62,654,539

THE CORPORATION OF THE CITY OF WHITE ROCK

Sanitary Sewer Fund - Statement of Financial Position — Schedule 3

December 31, 2009, with comparative figures for 2008

	2009	2008 (restated)
Financial Assets		
Cash and cash equivalents	$ 5,177,809	$ 5,144,094
Temporary investments	905,170	-
Accounts receivable	2,969	2,886
	6,085,948	5,146,980
Financial Liabilities		
Accounts payable and accrued liabilities	30,244	16,411
Debt	178,382	187,050
Deferred revenue	613,982	617,529
	822,608	820,990
Net Financial Assets	5,263,340	4,325,990
Non-financial Assets		
Tangible capital assets	11,391,041	11,658,920
Inventories of supplies	5,716	5,717
	11,396,757	11,664,637
Accumulated surplus	$ 16,660,097	$ 15,990,627

THE CORPORATION OF THE CITY OF WHITE ROCK

Sanitary Sewer Fund - Statement of Operations — Schedule 4

Year ended December 31, 2009, with comparative figures for 2008

	2009 Budget (unaudited)	2009	2008 (restated)
Revenue:			
Sewer user charges	$ 2,739,000	$ 2,802,155	$ 2,618,549
Parcel tax	153,500	154,144	155,003
Local improvement parcel tax	20,155	20,154	20,154
Sewer connection fees and other	51,877	42,673	84,745
Developers' contributions of tangible capital assets	-	-	23,780
	2,964,532	3,019,126	2,902,231
Expenses:			
Greater Vancouver Sewerage & Drainage District Assessment	1,123,325	1,122,834	1,094,035
Sewer system maintenance and connections	503,738	1,213,459	1,022,738
Interest on debt	13,363	13,363	13,363
	1,640,426	2,349,656	2,130,136
Annual surplus	1,324,106	669,470	772,095
Accumulated surplus, beginning of year	15,990,627	15,990,627	15,218,532
Accumulated surplus, end of year	$ 17,314,733	$ 16,660,097	$ 15,990,627

THE CORPORATION OF THE CITY OF WHITE ROCK

Drainage Fund - Statement of Financial Position **Schedule 5**

December 31, 2009, with comparative figures for 2008

	2009	2008 (restated)
Financial Assets		
Cash and cash equivalents	$ 2,461,683	$ 2,221,351
Temporary investments	430,344	-
	2,892,027	2,221,351
Financial Liabilities		
Accounts payable and accrued liabilities	28,750	15,000
Deferred revenue	431,961	400,949
	460,711	415,949
Net Financial Assets	2,431,316	1,805,402
Non-financial Assets		
Tangible capital assets	9,948,962	10,028,808
Inventories of supplies	6,018	6,017
	9,954,980	10,034,825
Accumulated surplus	$ 12,386,296	$ 11,840,227

THE CORPORATION OF THE CITY OF WHITE ROCK

Drainage Fund - Statement of Operations Schedule 6

Year ended December 31, 2009, with comparative figures for 2008

	2009 Budget (unaudited)	2009	2008 (restated)
Revenue:			
Drainage user charges	$ 1,423,000	$ 1,426,018	$ 1,332,666
Drainage connection fees and other	50,000	63,968	85,977
Development levies	16,700	-	-
Developers' contributions of tangible capital assets	-	-	472,401
	1,489,700	1,489,986	1,891,044
Expenses:			
Drainage system maintenance and connections	528,100	994,515	965,143
Annual surplus	961,600	495,471	925,901
Accumulated surplus, beginning of year	11,840,227	11,840,227	10,858,343
Transfer from other funds	25,054	50,598	55,983
Accumulated surplus, end of year	$ 12,826,881	$ 12,386,296	$ 11,840,227

THE CORPORATION OF THE CITY OF WHITE ROCK

Development Cost Charges Schedule 7

Year ended December 31, 2009

	Highways	Drainage	Parkland	Total
Balance, beginning of year	$ 304,502	$ 400,949	$ 2,010,084	$ 2,715,535
Add:				
Amounts received	35,456	28,801	111,545	175,802
Investment income	1,617	2,211	7,612	11,440
Deduct:				
Acquisition of tangible capital assets	44,070	-	899,490	943,560
Balance, end of year	$ 297,505	$ 431,961	$ 1,229,751	$ 1,959,217

THE CORPORATION OF THE CITY OF WHITE ROCK

General Fund - Statutory Reserves

Schedule 8

Year ended December 31, 2009

	Land Sale Reserve	Equipment Replacement Reserve	Capital Works Machinery & Equipment Reserve	Off-Street Parking Facilities Reserve	Local Improvement Reserve	Total
Balance, beginning of year	$ 8,143,531	$ 2,802,946	$ 1,774,140	$ 7,026	$ 30,307	$ 12,757,950
Add:						
Transfers from general operating fund	-	-	659,100	-	-	659,100
Appropriation for vehicle replacement	-	462,300	-	-	-	462,300
Other amounts received	-	24,465	-	-	1,023	25,488
Investment income	29,405	15,717	10,648	38	-	55,808
Deduct:						
Acquisition of tangible capital assets	3,033,852	207,291	302,645	-	-	3,543,788
Operating expenses	55,154	-	-	-	-	55,154
Balance, end of year	$ 5,083,930	$ 3,098,137	$ 2,141,243	$ 7,064	$ 31,330	$ 10,361,704

THE CORPORATION OF THE CITY OF WHITE ROCK

General Fund – Non-Statutory Reserves — Schedule 9

Year ended December 31, 2009

	Balance, beginning of year	Transfers from General Fund	Transfers to General Fund	Balance, end of year
Capital project reserve	$ 2,687,403	$ 232,454	$ (1,084,368)	$ 1,835,489
Computer replacement reserve	87,436	75,000	(52,366)	110,070
Debt retirement reserve	94,300	-	(94,300)	-
Development works reserve	17,412	28,338	(45,750)	-
Economic development reserve	38,883	29,953	(3,225)	65,611
Pier preservation reserve	136,362	52,500	(4,907)	183,955
Police equipment reserve	174,000	15,000	-	189,000
Roadworks reserve	876,180	503,600	(260,066)	1,119,714
Density bonus policy reserve	707,430	-	-	707,430
Budget stabilization reserve	1,155,008	-	-	1,155,008
Buena Vista rental house reserve	-	4,100	-	4,100
Grant reserve	-	385,306	-	385,306
Other operating reserve	896,659	494,016	(425,470)	965,205
Incomplete capital projects	1,017,658	334,541	(713,136)	639,063
Total	$ 7,888,731	$ 2,154,808	$ (2,683,588)	$ 7,359,951

THE CORPORATION OF THE CITY OF WHITE ROCK

Sanitary Sewer Fund and Drainage Fund - Non-Statutory Reserves — Schedule 10

Year ended December 31, 2009

Sanitary Sewer Fund	Balance, beginning of year	Transfers from Operating Fund	Transfers to Operating Fund	Balance, end of year
Capital project reserve	$ 2,069,487	$ 377,896	$ (1,101)	$ 2,446,282
Pump station reserve	299,753	303,172	-	602,925
Incomplete capital projects	1,042,400	728,715	(480,000)	1,291,115
Total	$ 3,411,640	$ 1,409,783	$ (481,101)	$ 4,340,322

Drainage Fund	Balance, beginning of year	Transfers from Operating Fund	Transfers to Operating Fund	Balance, end of year
Capital project reserve	$ 1,116,522	$ 263,059	$ (255)	$ 1,379,326
Duprez ravine reserve	4,176	-	(4,176)	-
Operating reserve	25,000	-	-	25,000
Incomplete capital projects	659,704	777,100	(409,814)	1,026,990
Total	$ 1,805,402	$ 1,040,159	$ (414,245)	$ 2,431,316

THE CORPORATION OF THE CITY OF WHITE ROCK

Leisure and Cultural Services — Schedule 11

Year ended December 31, 2009, with comparative figures for 2008

	Revenue	Expenses	2009 Net Subsidy	2008 Net Subsidy (restated)
Leisure services administration	$ -	$ 139,577	$ (139,577)	$ (134,723)
Recreation	322,539	716,856	(394,317)	(319,910)
Kent Street Activity Centre	191,685	449,677	(257,992)	(211,865)
Centennial Arena	500,789	968,947	(468,158)	(396,536)
White Rock Community Centre	95,308	399,313	(304,005)	(9,737)
White Rock Library	-	893,665	(893,665)	(839,455)
White Rock Museum	669	162,577	(161,908)	(132,532)
	$ 1,110,990	$ 3,730,612	$ (2,619,622)	$ (2,044,758)

Comparative General Statistics (unaudited)

Year ended Dec. 31, 2009	2009	2008	2007	2006	2005
Date of incorporation: April 15, 1957					
Population (2006 Census)	18,755	18,755	18,755	18,755	18,250
Area in hectares					
Land	505	505	505	505	505
Water	897	897	897	897	897
Taxable hectares					
Land	335	335	335	335	335
Water	8	8	8	8	8
Kilometers of road					
Paved	80.1	80.1	80.1	80.1	80.1
Gravelled	2.0	2.0	2.0	2.0	2.0
Building permits					
Number	184	129	119	147	170
Value	$43,617,266	$35,896,220	$98,146,050	$57,046,799	$75,019,611
Comparative debt statistics:					
Debenture and other debt	$178,382	$287,050	$195,306	$504,175	$803,860
Debt per capita	$10	$15	$10	$27	$44
Tax rates for municipal purposes, includes General, Debt, Fire Protection and Fraser Valley Regional Library Levies: (stated in dollars per $1,000 of assessed taxable value)					
Residential	3.46388	3.25306	3.51598	4.10337	4.56382
Utility	23.44568	22.26266	22.40570	26.18505	29.54810
Business & other	9.37031	8.87241	9.54262	10.90978	11.15732
Recreational/nonprofit	3.53614	3.37734	3.58265	3.63423	3.59682
Tax rates for school purposes: (stated in dollars per $1,000 of assessed taxable value)					
Residential	1.87720	1.81880	2.01700	2.47050	2.70360
Utility	14.50000	14.20000	14.70000	14.90000	14.90000
Business & other	7.00000	6.80000	7.90000	9.20000	9.60000
Recreational/nonprofit	3.70000	3.60000	3.90000	4.20000	4.50000

Comparative General Statistics – Continued

(unaudited)

	2009	2008	2007	2006	2005
Comparative taxation statistics:					
Residential	$25,128,831	$23,841,977	$22,737,759	$21,939,322	$20,862,470
Utility	490,567	534,095	530,991	540,553	526,835
Business & other	3,658,180	3,617,544	3,553,697	3,348,130	3,184,307
Recreational/nonprofit	29,680	31,527	30,705	51,320	52,352
Utility levy in lieu of taxes	269,860	270,735	268,380	249,229	246,335
* BIA levy	250,000	316,096	246,950	249,957	180,001
TransLink Parking Tax		-	45,687	60,941	-
Sanitary sewer frontage tax	154,144	155,003	153,522	153,878	156,104
Total current taxes including school and other government levies	29,981,262	28,766,977	27,567,691	26,593,330	25,208,404
Sanitary sewer user fees	2,802,155	2,618,549	2,440,972	2,267,020	2,115,544
Drainage user fees	1,426,018	1,332,666	1,245,391	1,163,841	1,087,675
Total taxes and Utility fees	$34,209,435	$32,718,192	$31,254,054	$30,024,191	$28,411,623
Taxes and utility fees per capita	$1,824	$1,745	$1,666	$1,601	$1,557
Assessment for general purposes (taxable value)					
Land	3,365,205,862	3,487,267,562	3,065,699,130	2,356,116,710	1,983,411,310
Improvements	1,324,576,352	1,211,085,652	1,063,297,950	1,011,384,700	941,318,200
	$4,689,782,214	$4,698,353,214	$4,128,997,080	$3,367,501,410	$2,924,729,510
Deduct					
Exempt land	96,534,553	99,654,553	89,478,661	71,811,777	59,269,829
Exempt improvements	75,736,848	77,074,348	80,006,439	92,729,100	87,598,300
	$4,517,510,813	$4,521,624,313	$3,959,511,980	$3,202,960,533	$2,777,861,381
Assessment per capita	$240,870	$241,089	$211,118	$170,779	$152,212
Assessment for school purposes	$4,534,304,425	$4,541,283,365	$3,978,792,436	$3,222,633,805	$2,797,438,513

* BIA = Business Improvement Area

2009 PERMISSIVE TAX EXEMPTIONS
ESTIMATED PROPERTY TAXES

Property Roll	Name	Address	Municipal General Purposes	Fraser Valley Regional Library Levy	Fire Protection (Hydrant) Levy
1290.002	Peace Arch Curling Club	14560 North Bluff Rd	$3,251	$158	$66
1403.000	Church on Oxford Hill	1519 Oxford St	$1,466	$71	$30
1779.000	Fellowship Baptist Church (White Rock) Society Inc.	15138 Prospect Ave	$1,194	$58	$24
1789.000	Peace Arch Hospital Auxiliary Society	15163 Prospect Ave	$4,901	$237	$99
2136.000	Parish of the Holy Trinity	15115 Roper Ave	$3,693	$179	$75
2146.000	Hilltop Gospel Church	15110 Thrift Ave	$1,267	$61	$26
2695.000	Peace Arch Hospital & Community Health Foundation	15476 North Bluff Rd	$7,242	$351	$147
2696.000	Peace Arch Hospital & Community Health Foundation	15486 North Bluff Rd	$7,242	$351	$147
2697.000	Peace Arch Hospital & Community Health Foundation	15496 North Bluff Rd	$14,642	$709	$297
2699.000	Peace Arch Hospital & Community Health Foundation	15485 Vine Ave	$7,295	$353	$148
2700.000	Peace Arch Hospital & Community Health Foundation	15475 Vine Ave	$7,295	$353	$148
2792.001	White Rock Hospice Society	15510 Russell Ave	$1,945	$94	$39
2800.000	White Rock Hospice Society	15496 Russell Ave	$1,945	$94	$39
2876.000	St. John's Presbyterian Church	1480 George St	$2,661	$129	$54
2995.000	Salvation Army	15417 Roper Ave	$2,637	$128	$53
3743.000	United Church of Canada	15385 Semiahmoo Ave	$1,823	$88	$37
3754.000	First Church of Christian Scientist	1174 Fir St	$1,089	$53	$22
3762.000	White Rock Community Church	15276 Pacific Ave	$1,071	$52	$22
3763.000	White Rock Community Church	15282 Pacific Ave	$1,585	$77	$32
3886.000	Roman Catholic Church	15262 Pacific Ave	$5,875	$285	$119
4103.000	Peace Arch Community Services Society	882 Maple St	$8,514	$413	$172
5303.000	Options Services to Communities Society	15877 Pacific Ave	$2,389	$116	$48
6331.000	Burlington Northern & Santa Fe (BNSF) Railway Company	As defined in the lease between the BNSF Railway Co. & the City of White Rock	$17,028	$825	$345

Long Term Debt per Capita